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Customs Act, 1962

Section 13 - DUTY ON PILFERED GOODS If any imported goods are pilfered after the unloading thereof and before the proper officer has

SECTION 13: DUTY ON PILFERED GOODS If any imported goods are pilfered after the unloading thereof and before the proper officer has made an order for clearance for home consumption or deposit in a warehouse, the importer shall not be liable to pay the duty leviable on such goods except where such goods are restored to the importer after pilferage.