

Customs Act, 1962

Section 23 - REMISSION OF DUTY ON LOST, DESTROYED OR ABANDONED GOODS

1) 24[Without prejudice to the provisions of section 13, Where it is shown] to the satisfaction of the 23[Assistant Commissioner of Customs or Deputy Commissioner of Customs] that any imported goods have been lost 6[(otherwise than as a result of pilferage)] or destroyed, at any time before clearance for home consumption, the 23[Assistant Commissioner of Custom or Deputy Commissioner of Customs] shall remit the duty on such goods. 21[(2) The owner of any imported goods may at any time before an order for clearance of the goods for home consumption under section 47 or an order for permitting the deposit of goods in a warehouse under section 60 has been made, relinquish his title to the goods and thereupon he shall not be liable to pay the duty thereon.]