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Customs Act, 1962

**Section 49 - STORAGE OF IMPORTED GOODS IN WAREHOUSE PENDING CLEARANCE
Where in the case of any imported goods, whether dutiable or**

SECTION 49: STORAGE OF IMPORTED GOODS IN WAREHOUSE PENDING CLEARANCE Where in the case of any imported goods, whether dutiable or not, entered for home consumption, the 23[Assistant Commissioner of Customs or Deputy Commissioner of Customs] is satisfied on the application of the imported that the goods cannot be cleared within a reasonable time, the goods may, pending clearance, be permitted to be stored in a public warehouse, or in a private warehouse if facilities for deposit in a public warehouse are not available; but such goods shall not be deemed to be warehoused goods for the purposes of this Act, and accordingly the provisions of Chapter IX shall not apply to such goods. CLEARANCE OF EXPORT GOODS