

Source: sooperkanoon.com/act/249897

Finance Act, 1999

Section 104 - AMENDMENT OF SECTION 30 In Section 30 of the Customs Act, for sub-section

1), the following sub-section shall be substituted, namely :- "(1) The person in charge of a vessel or an aircraft carrying imported goods shall, deliver to the proper officer, an import manifest, and in the case of a vehicle, an import report, within twenty-four hours after arrival thereof at a Customs station in the case of a vessel and twelve hours after arrival in the case of an aircraft or a vehicle, in the prescribed form: Provided that,- (a) in the case of a vessel or an aircraft, any such manifest may be delivered to the proper officer before the arrival of the vessel or aircraft; (b) if the proper officer is satisfied that there was sufficient cause for not delivering the import manifest or import report or any part thereof within the time specified in this sub-section, he may accept it at any time thereafter."