

Tea Act, 1953

Section 24 - Limitation of Application of Chapter

Nothing in this Chapter shall apply to tea--

- (a) proved to the satisfaction of the²[Commissioner of Customs] to have been imported into India from any port outside India; or
- (b) shipped as stores on board any vessel or aircraft in such quantity as the Customs-Collector considers reasonable having regard to the number of the crew and passengers and length of the voyage on which the vessel or aircraft is about to depart; or
- (c) exported by post in packages¹[not exceeding five kilograms] in weight, or
- (d) exported with the previous sanction of the Central Government, within the limits prescribed in this behalf, by a Red Cross Society or by any organisation for providing amenities for troops overseas, or
- (e) taken as part of the personal luggage of a passenger.

1. Substituted for "not exceeding ten pounds avoirdupois" by the Customs Duties and Cesses (Conversion to Metric Units) Act, 1960 (49 of 1960), Section 8 (w.e.f.1-10-1960).

2.Substituted for the word "Collector" by Finance Act, 1995, w.e.f. 26.05.1995.
