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Finance Act, 1995

Section 66 - Amendment of Section 142

In section 142 of the Customs Act, in sub-section (1),-

(a) in the opening portion, for the words "Where any duty demanded from any person or any amount of drawback to be recovered from any person or any penalty payable by any person", the words "Where any sum payable by any person" shall be substituted;

(b) for clause (c), the following clause shall be substituted, namely.-

(c) if the amount cannot be recovered from such person in the manner provided in clause (a) or clause (b)-

(i) the Assistant Commissioner of Customs may prepare a certificate signed by him specifying the amount due from such person and send it to the Collector of the district in which such person owns any property or resides or carries on his business and the said Collector on receipt of such certificate shall proceed to recover from such person the amount specified thereunder as if it were an arrear of land revenue;

or

(ii) the proper office may, on an authorisation by a Commissioner of Customs and in accordance with the rules made in this behalf, distrain any movable or immovable property belonging to or under the control of such person, and detain the same until the amount payable is paid;

and in case, any part of the said amount payable or of the cost of the distress or keeping of the property, remains unpaid for a period of thirty days next after any such distress, may cause the said property to be sold and with the proceeds of such sale, may satisfy the amount payable and the costs including cost of safe remaining unpaid and shall render the surplus, if any, to such person."

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