

The Customs Act, 1962

Section 2 - Definitions

In this Act, unless the context otherwise requires,--

¹[(1) adjudicating authority means any authority competent to pass any order or decision under this Act, but does not include the Board, ²[Commissioner (Appeals)] or Appellate Tribunal;

(1A) aircraft has the same meaning as in the Aircraft Act, 1934 (22 of 1934);

(1B) Appellate Tribunal means the Customs, Excise and ³[Service Tax] Appellate Tribunal constituted under section 129;]

⁴[(2) assessment means determination of the dutiability of any goods and the amount of duty, tax, cess or any other sum so payable, if any, under this Act or under the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act) or under any other law for the time being in force, with reference to--

(a) the tariff classification of such goods as determined in accordance with the provisions of the Customs Tariff Act;

(b) the value of such goods as determined in accordance with the provisions of this Act and the Customs Tariff Act;

(c) exemption or concession of duty, tax, cess or any other sum, consequent upon any notification issued therefor under this Act or under the Customs Tariff Act or under any other law for the time being in force;

(d) the quantity, weight, volume, measurement or other specifics where such duty, tax, cess or any other sum is leviable on the basis of the quantity, weight, volume, measurement or other specifics of such goods;

(e) the origin of such goods determined in accordance with the provisions of the Customs Tariff Act or the rules made thereunder, if the amount of duty, tax, cess or any other sum is affected by the origin of such goods;

(f) any other specific factor which affects the duty, tax, cess or any other sum payable on such goods, and includes provisional assessment, self-assessment, re-assessment and any assessment in which the duty assessed is nil;]

(3) baggage includes unaccompanied baggage but does not include motor vehicles;

⁵[(3A) beneficial owner means any person on whose behalf the goods are being imported or exported or who exercises effective control over the goods being imported or exported;]

(4) bill of entry means a bill of entry referred to in section 46;

(5) bill of export means a bill of export referred to in section 50;

(6) Board means the ⁶⁷[Central Board of Indirect Taxes and Customs] constituted under the Central Boards of Revenue Act, 1963 (54 of 1963);]

(7) coastal goods means goods, other than imported goods, transported in a vessel from one port in India to another;

⁸[(7A) Commissioner (Appeals) means a person appointed to be a Commissioner of Customs (Appeals) under sub-section (1) of section 4;

⁹[(7B) common portal means the Common Customs Electronic Portal referred to in section 154C;].

(8) ¹⁰[Principal Commissioner of Customs or Commissioner of Customs], except for the purposes of Chapter XV, includes an Additional Commissioner of Customs;]

(9) conveyance includes a vessel, an aircraft and a vehicle;

(10) customs airport means any airport appointed under clause (a) of section 7 to be a customs airport ¹¹[and includes a place appointed under clause (aa) of that section to be an air freight station];

(11) customs area means the area of a customs station ¹²[or a warehouse] and includes any area in which imported goods or exported goods are ordinarily kept before clearance by Customs Authorities;

(12) customs port means any port appointed under clause (a) of section 7 to be a customs port ¹³[, and includes a place appointed under clause (aa) of that section to be an inland container depot];

(13) customs station means any customs port, ¹⁴[customs airport, international courier terminal, foreign post

office] or land customs station;

(14) dutiable goods means any goods which are chargeable to duty and on which duty has not been paid;

(15) duty means a duty of customs leviable under this Act;

(16) entry in relation to goods means an entry made in a bill of entry, shipping bill or bill of export and includes ¹⁵*** the entry made under the regulations made under section 84;

(17) examination, in relation to any goods, includes measurement and weighing thereof;

(18) export, with its grammatical variations and cognate expressions, means taking out of India to a place outside India;

(19) export goods means any goods which are to be taken out of India to a place outside India;

(20) exporter, in relation to any goods at any time between their entry for export and the time when they are exported, includes ¹⁶[any owner, beneficial owner] or any person holding himself out to be the exporter;

¹⁷[(20A) foreign post office means any post office appointed under clause (e) of sub-section (1) of section 7 to be a foreign post office;]

(21) foreign-going vessel or aircraft means any vessel or aircraft for the time being engaged in the carriage of goods or passengers between any port or airport in India and any port or airport outside India, whether touching any intermediate port or airport in India or not, and includes--

(i) any naval vessel of a foreign Government taking part in any naval exercises;

(ii) any vessel engaged in fishing or any other operations outside the territorial waters of India;

(iii) any vessel or aircraft proceeding to a place outside India for any purpose whatsoever;

¹⁸[(21A) Fund means the Consumer Welfare Fund established under section 12C of the Central Excises and Salt Act, 1944 (1 of 1944);]

(22) goods includes--

(a) vessels, aircrafts and vehicles;

(b) stores;

(c) baggage;

(d) currency and negotiable instruments; and

(e) any other kind of movable property;

(23) import, with its grammatical variations and cognate expressions, means bringing into India from a place outside India;

(24) ¹⁹[arrival manifest or import manifest] or import report means the manifest or report required to be delivered under section 30;

(25) imported goods means any goods brought into India from a place outside India but does not include goods which have been cleared for home consumption;

(26) importer, in relation to any goods at any time between their importation and the time when they are cleared for home consumption, includes ²⁰[any owner, beneficial owner] or any person holding himself out to be the importer;

(27) India includes the territorial waters of India;

(28) Indian Customs Waters means the ²¹[waters extending into the sea up to the limit of ²² [Exclusive Economic zone under section 7] of the Territorial Waters, Continental Shelf, Exclusive Economic Zone and other Maritime Zones Act, 1976 (80 of 1976),] and includes any bay, gulf, harbour, creek or tidal river;

²³[(28A) international courier terminal means any place appointed under clause (f) of sub-section (1) of section 7 to be an international courier terminal;]

(29) land customs station means any place appointed under clause (b) of section 7 to be a land customs station;

(30) market price, in relation to any goods, means the wholesale price of the goods in the ordinary course of trade in India;

²⁴[(30A) National Tax Tribunal means the National Tax Tribunal established under section 3 of the National Tax Tribunal Act, 2005 (49 of 2005);]

²⁵[(30AA) notification means notification published in the Official Gazette and the expression notify with its cognate meaning and grammatical variation shall be construed accordingly;]

²⁶[(30B) passenger name record information means the records prepared by an operator of any aircraft or vessel or vehicle or his authorised agent for each journey booked by or on behalf of any passenger;]

(31) person-in-charge means,--
 (a) in relation to a vessel, the master of the vessel;
 (b) in relation to an aircraft, the commander or pilot-in-charge of the aircraft;
 (c) in relation to a railway train, the conductor, guard or other person having the chief direction of the train;
 (d) in relation to any other conveyance, the driver or other person-in-charge of the conveyance;
 (32) prescribed means prescribed by regulations made under this Act;
 (33) prohibited goods means any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with;
 (34) proper office, in relation to any functions to be performed under this Act, means the officer of customs who is assigned those functions by the Board or the ²⁷[Principal Commissioner of Customs or Commissioner of Customs] ²⁸[under section 5];
 (35) regulations means the regulations made by the Board under any provision of this Act;
 (36) rules means the rules made by the Central Government under any provision of this Act;
 (37) shipping bill means a shipping bill referred to in section 50;
 (38) stores means goods for use in a vessel or aircraft and includes fuel and spare parts and other articles of equipment, whether or not for immediate fitting;
 (39) smuggling, in relation to any goods, means any act or omission which will render such goods liable to confiscation under section 111 or section 113;
 (40) tariff value, in relation to any goods, means the tariff value fixed in respect thereof under sub-section (2) of section 14;
 (41) value, in relation to any goods, means the value thereof determined in accordance with the provisions of ²⁹[sub-section (1) or sub-section (2) of section 14];
 (42) vehicle means conveyance of any kind used on land and includes a railway vehicle;
³⁰[(43) warehouse means a public warehouse licensed under section 57 or a private warehouse licensed under section 58 or a special warehouse licensed under section 58A;]
 (44) warehoused goods means goods deposited in a warehouse;
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1. Subs. by Act 44 of 1980, s. 50 and Fifth Schedule, Part I, for clause (1) (w.e.f. 11-10-1982).
2. Subs. by Act 22 of 1995, s. 51, for Collector (Appeals) (w.e.f. 26-5-1995).
3. Subs. by Act 32 of 2003, s. 104, for Gold (Control) (w.e.f. 14-5-2003).
4. Subs. by Act 13 of 2018, s. 58, for clause (2) (w.e.f. 28-3-2018).
5. Ins. by Act 7 of 2017, s. 89 (w.e.f. 31-3-2017).
6. Subs. by Act 54 of 1963, s. 5, for certain words and figures (w.e.f. 1-1-1964).
7. Subs. by Act 13 of 2018, s. 58, for Central Board of Excise and Customs (w.e.f. 28-3-2018).
8. Subs. by Act 22 of 1995, s. 51, for clauses (7A) and (8) (w.e.f. 26-5-1995).
9. Ins. by Act 13 of 2021, s. 89 (w.e.f. 28-3-2021).
10. Subs. by Act 25 of 2014, s. 78, for Commissioner of Customs (w.e.f. 6-8-2014).
11. Ins. by Act 23 of 2012, s. 120 (w.e.f. 28-5-2012).
12. Ins. by Act 18 of 2017, s. 2 (w.e.f. 4-5-2017).
13. Ins. by Act 11 of 1983, s. 46 (w.e.f. 13-5-1983).
14. Subs. by Act 7 of 2017, s. 89, for customs airport (w.e.f. 31-3-2017).
15. The words in the case of goods imported or to be exported by post, the entry referred to in section 82 or omitted by s. 89, *ibid.* (w.e.f. 31-3-2017).
16. Subs. by s. 89, *ibid.*, for any owner (w.e.f. 31-3-2017).
17. Ins. by s. 89, *ibid.* (w.e.f. 31-3-2017).
18. Ins. by Act 40 of 1991, s. 9 (w.e.f. 20-9-1991).
19. Subs. by Act 13 of 2018, s. 56, for import manifest (w.e.f. 28-3-2018).
20. Subs. by Act 7 of 2017, s. 89, for any owner (w.e.f. 31-3-2017).
21. Subs. by Act 25 of 1978, s. 2, for certain words (w.e.f. 1-7-1978).
22. Subs. by Act 13 of 2018, s. 58, for contiguous zone of India under section 5 (w.e.f. 28-3-2018).

23. Ins. by Act 7 of 2017, s. 89 (w.e.f. 31-3-2017).
24. Ins. by Act 49 of 2005, s. 30 and the Schedule, Part VI (w.e.f. 28-12-2005).
25. Ins. by Act 13 of 2018, s. 58 (w.e.f. 28-3-2018).
26. Subs. by Act 25 of 2014, s. 78, for Commissioner of Customs (w.e.f. 6-8-2014).
28. Ins. by Act 6 of 2022, s. 86, (w.e.f. 30-3-2022).
29. Subs. by Act 22 of 2007, s. 94, for sub-section (1) of section 14 (w.e.f. 1-7-1978).
30. Subs. by Act 28 of 2016, s. 116, for clause(43) (w.e.f. 14-5-2016).
31. Clause (45) omitted by s. 116, *ibid.* (w.e.f. 14-5-2016).

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