The Customs Act,1962

Section 17 - Assessment of duty

[1]**[17. Assessment of duty.**--(1) An importer entering any imported goods under section 46, or anexporter entering any export goods under section 50, shall, save as otherwise provided in section 85,self-assess the duty, if any, leviable on such goods.
(2) The proper officer may verify [2][the entries made under section 46 or section 50 and theself-assessment of goods referred to in sub-section *(1)*] and for this purpose, examine or test any importedgoods or export goods or such part thereof as may be necessary.
[3][Provided that the selection of cases for verification shall primarily be on the basis of risk evaluationthrough appropriate selection criteria.]
[4][(3) For [5][the purposes of verification] under sub-section *(2)*, the proper officer may require theimporter, exporter or any other person to produce any document or information, whereby the dutyleviable on the imported goods or export goods, as the case may be, can be ascertained and thereupon, theimporter, exporter or such other person shall produce such document or furnish such information.]
(4) Where it is found on verification, examination or testing of the goods or otherwise that theself-assessment is not done correctly, the proper officer may, without prejudice to any other action whichmay be taken under this Act, re-assess the duty leviable on such goods.
(5) Where any re-assessment done under sub-section *(4)* is contrary to the self-assessment done bythe importer or exporter [6]*** and in cases other than those where the importer or exporter, as the casemay be, confirms his acceptance of the said re-assessment in writing, the proper officer shall pass aspeaking order on the re-assessment, within fifteen days from the date ofre-assessment of the bill of entry or the shipping bill, as the case may be.
[7]* * * * *
Explanation.--For the removal of doubts, it is hereby declared that in cases where an importer hasentered any imported goods under section 46 or an exporter has entered any export goods under section50 before the date on which the Finance Bill, 2011 receives the assent of the President, such importedgoods or export goods shall continue to be governed by the provisions of section 17 as it stoodimmediately before the date on which such assent is received.]

1. Subs. by Act 8 of 2011, s. 38, for section 17 (w.e.f. 8-4-2011).
2. Subs. by Act 13 of 2018, s. 60, for "the self-assessment of such goods" (w.e.f. 28-3-2018).
3. Ins. by s. 60, *ibid*. (w.e.f. 28-3-2018).
4. Subs. by Act 7 of 2017, s. 91, for sub-section *(3)* (w.e.f. 31-3-2017).
5. Subs. by Act 13 of 2018, s. 60, for "verification of self-assessment" (w.e.f. 28-3-2018).
6. The words "regarding valuation of goods, classification, exemption or concessions of duty availed consequent to anynotification issued therefor under this Act" omitted by s. 60, *ibid*. (w.e.f. 28-3-2018).
7. Sub-section *(6)* omitted by s. 60, *ibid*. (w.e.f. 28-3-2018).