

Source: sooperkanoon.com/act/593186

The Customs Act, 1962

Section 21 - Goods derelict, wreck, etc

All goods, derelict, jetsam, flotsam and wreck brought or coming into India, shall be dealt with as if they were imported into India, unless it be shown to the satisfaction of the proper officer that they are entitled to be admitted duty-free under this Act.