

The Customs Act, 1962

Section 23 - Remission of duty on lost, destroyed or abandoned goods

(1)¹[Without prejudice to the provisions of section 13, where it is shown] to the satisfaction of the ²[Assistant Commissioner of Customs or Deputy Commissioner of Customs] that any imported goods have been lost ³ [(otherwise than as a result of pilferage)] or destroyed, at any time before clearance for home consumption, the ²[Assistant Commissioner of Customs or Deputy Commissioner of Customs] shall remit the duty on such goods.

⁴[(2) The owner of any imported goods may, at any time before an order for clearance of goods for home consumption under section 47 or an order for permitting the deposit of goods in a warehouse under section 60 has been made, relinquish his title to the goods and thereupon he shall not be liable to pay the duty thereon;]

⁵[Provided that the owner of any such imported goods shall not be allowed to relinquish his title to such goods regarding which an offence appears to have been committed under this Act or any other law for the time being in force.]

1. Subs. by Act 11 of 1983, s. 48, for "Where it is shown" (w.e.f. 13-5-1983).

2. Subs. by Act 27 of 1999, s. 100, for "Assistant Commissioner of Customs" (w.e.f. 11-5-1999).

3. Ins. by Act 11 of 1983, s. 48 (w.e.f. 13-5-1983).

4. Subs. by Act 32 of 1994, s. 60, for sub-section (2) (w.e.f. 13-5-1994).

5. The proviso ins. by Act 21 of 2006, s. 58 (w.e.f. 18-4-2006).