

The Customs Act, 1962

Section 54 - Transshipment of certain goods without payment of duty

(1) Where any goods imported into a customs station are intended for transshipment, a bill of transshipment shall be presented to the proper officer in ¹[such form and manner as may be prescribed]:

²[Provided that where the goods are being transhipped under an international treaty or bilateral agreement between the Government of India and Government of a foreign country, a declaration for transshipment instead of a bill of transshipment shall be presented to the proper officer in ¹[such form and manner as may be prescribed].]

(2) Subject to the provisions of section 11, where any goods imported into a customs station are mentioned in the ³[arrival manifest or import manifest] or the import report, as the case may be, as for transshipment to any place outside India, such goods may be allowed to be so transhipped without payment of duty.

(3) Where any goods imported into a customs station are mentioned in the ³[arrival manifest or import manifest] or the import report, as the case may be, as for transshipment--

(a) to any major port as defined in the Indian Ports Act, 1908 (15 of 1908), or the customs airport at Mumbai, Calcutta, Delhi or Chennai or any other customs port or customs airport which the Board may, by notification in the Official Gazette, specify in this behalf, or

(b) to any other customs station and the proper officer is satisfied that the goods are *bonafide* intended for transshipment to such customs station,

the proper officer may allow the goods to be transhipped, without payment of duty, subject to such conditions as may be prescribed for the due arrival of such goods at the customs station to which transshipment is allowed.

1. Subs. by s. 81, *ibid.*, for "the prescribed form" (w.e.f. 28-3-2018).

2. Ins. by Act 27 of 1999, s. 106 (w.e.f. 11-5-1999).

3. Subs. by Act 13 of 2018, s. 56, for "import manifest" (w.e.f. 28-3-2018).