

The Customs Act, 1962

Section 68 - Clearance of warehoused goods for home consumption

¹[Any warehoused goods may be cleared from the warehouse] for home consumption, if--

(a) a bill of entry for home consumption in respect of such goods has been presented in the prescribed form;

²[(b) the import duty, interest, fine and penalties payable in respect of such goods have been paid; and]

(c) an order for clearance of such goods for home consumption has been made by the proper officer.

³⁴[Provided that the order referred to in clause (c) may also be made electronically through the customs automated system on the basis of risk evaluation through appropriate selection criteria:

Provided further that] the owner of any warehoused goods may, at any time before an order for clearance of goods for home consumption has been made in respect of such goods, relinquish his title to the goods upon payment of ⁵*** penalties that may be payable in respect of the goods and upon such relinquishment, he shall not be liable to pay duty thereon:]

⁶⁷[Provided also that] the owner of any such warehoused 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 28 of 2016, s. 132, for "The importer of any warehoused goods may clear them" (w.e.f. 14-5-2016).

2. Subs. by s. 132, *ibid.*, for clause (b) (w.e.f. 14-5-2016).

3. Ins. by Act 32 of 2003, s. 114 (w.e.f. 14-5-2003).

4. Subs. by Act 13 of 2018, s. 83, for "Provided that" (w.e.f. 28-3-2018).

5. The words "rent, interest, other charges and" omitted by Act 28 of 2016, s. 132 (w.e.f. 14-5-2016).

6. Ins. by Act 21 of 2006, s. 59 (w.e.f. 18-4-2006).

7. Subs. by Act 13 of 2018, s. 83, for "Provided further that" (w.e.f. 28-3-2018).