

Source: sooperkanoon.com/act/593295

The Customs Act, 1962

Section 85 - Stores may be allowed to be warehoused without assessment to duty

Where any imported goods are entered for warehousing and the importer makes and subscribes to a declaration that the goods are to be supplied as stores to vessels or aircrafts without payment of import duty under this Chapter, the proper officer may permit the goods to be warehoused without the goods being assessed to duty.