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The Customs Act, 1962

Section 90 - Concessions in respect of imported stores for the Navy

- (1) Imported stores specified in sub-section (3) may without payment of duty be consumed on board a ship of the Indian Navy.
- (2) The provisions of section 69 and Chapter X shall apply to stores specified in sub-section (3) as they apply to other goods, subject to the modifications that--
 - (a) for the words "exported to any place outside India" or the word "exported" wherever they occur, the words "taken on board a ship of the Indian Navy" shall be substituted;
 - (b) for the words "ninety-eight per cent". in sub-section (1) of section 74, the words "the whole" shall be substituted.
- (3) The stores referred to in sub-sections (1) and (2) are the following:--
 - (a) stores for the use of a ship of the Indian Navy;
 - (b) stores supplied free by the Government for the use of the crew of a ship of the Indian Navy in accordance with their conditions of service.