INDEX

S. NO	TOPIC	PAGE NO.
1	SUMMARY ON IMPORTANT SECTIONS OF CUSTOM ACT 1962	02-08

SECTION-WISE SUMMERY
(UNDER CUSTOM ACT -1962)

Section	Topic
3	CLASSES OF OFFICER :- PRINCIPAL CHIEF COMMISSIONER OF CUSTOM CHIEF COMMISSIONER OF CUSTOM PRINCIPAL COMMISSIONER OF CUSTOM COMMISSIONER OF CUSTOM COMMISSIONER OF CUSTOM (APPEAL) JOINT COMMISSIONER OF CUSTOM DEPUTY COMMISSIONER OF CUSTOM ADDITIONAL COMMISSIONER OF CUSTOM
4	APPOINTMENT OF OFFICER OF CUSTOMS --- CBEC MAY APPOINT SUCH PERSONS AS IT THINK FIT TO BE OFFICERS OF CUSTOMS
7	APPOINTMENT OF CUSTOM PORTS ETC BY BOARD (CBEC)
8	POWER TO APPROVE LANDING PLACES AND APECIFY LIMITS OF CUSTOM AREA POWER GIVEN TO PRINCIPAL COMMISSIONER/COMMISSIONER OF CUSTOMS
9	POWER TO DECLARE PLACES TO BE WAREHOUSING STATIONS
10	APPOINTING OF BORDING STATIONS POWER GIVEN TO PRINCIPAL COMMISSIONER/COMMISSIONER OF CUSTOMS
11	POWER OF CENTRAL GOVRNMENT TO PROHIBIT IMPOTATIONS OR EXPORTATIONS OF GOODS
12	CHARGING SECTION OF CUSTOM ACT-1962
13	REMISSION OF DUTY ON PILFERED GOODS AFTER GOODS UNLOADED BUT BEFORE THE CLEARANCE ORDER U/S 60 {YELLOW} / 47(1) {WHITE}
14	VALUATION OF IMPORTED GOODS/EXPORT GOODS ----- TRANSACTION VALUE
15	<u>FOR RATE OF DUTY</u> <u>RELEVANT DATE FOR IMPORT OF GOODS ---</u> DATE OF FILLING BILL OF ENTRY (PRESENTED BEFORE PROPER OFFICER) OR DATE OF ENTRY INWARD OF VESSEL OR ARRIVAL OF AIRCRAFT OR ARRIVAL OF VEHICLE (WHICHEVER IS LATER)
16	<u>FOR RATE OF DUTY</u> <u>RELEVANT DATE FOR EXPORT OF GOODS ---</u> DATE ON WHICH THE PROPER OFFICER MAKES AN ORDER PERMITTING CLERANCE AND LOADING
17	SELF ASSESSMENT
18	PROVISIONAL ASSESSMENT
19	DETERMINATION OF DUTY WHERE GOOS CONSIT OF ARTICALS LIABLES TO DIFFERENT RATE **<u>CRUX :-</u>** INDIVIDUAL VALUUE = INDIVIDUAL RATE COMBINED VALUE = HIGHER RATE
20	**<u>RE-IMPORTATION OF GOODS (THUS RE-IMPORTATION TREATED AS NORMAL IMPORT)</u>**

<u>RE-IMPORT FOR REPAIR</u>	**<u>RE-IMPORT AFTER REPAIR</u>**		**<u>RE-IMPORT AFTER REJECTION</u>**
NO IMPORT DUTY	CONCESSIONAL IMPORT DUTY SHALL BE CHARGED		NO IMPORT DUTY
CONDITION:- RE-IMPORT WITHIN 3 YEARS AND RE-EXPORT WITHIN 6 MONTHS FROM THE DATE OF IMPORT NOTE:- EXECUTE THE BOND AT CLEARANCE OF GOODS	SUCH RE-IMPORT ON FOLLOWING VALUE :- FAIR COST OF REPAIR MATERIAL OR LABOUR USED IN REPAIR FREIGHT & INURANCE (BOTH SIDES) FREIGHT & INURANCE (BOTH SIDES) TOTAL	 = XXXXX = XXXXX = XXXXX = XXXXX = XXXXX	IF (CONDITIONS) SATISFIED:- RE-IMPORT WITHIN 3YEARS AND RE-IMPORT BY SAME PERSON OTHERWISE ASSESSEE HAS TO PAY :- EXCISE DUTY (EXEMPT EARLIER) & DUTY DRAW BACK (EXPORT INCENTIVES

ADDRESS: - B-538/A SANGAM VIHAR NEW DELHI-110062
PHONE NO- 011-26047818, MOB NO- +91-9717298802, EMAIL ADDRESS :- tchauhan.mail@gmail.com

SECTION-WISE SUMMERY
(UNDER CUSTOM ACT -1962)

21	GOODS DERELICT, JETSAM, FLOTSAM & WREAK ----- LIABLE TO DUTY (DJ)
22	ABATEMENT ON DUTY ON DAMAGED OR DETERIORATED GOODS DUTY PAYABLE ON REVISE VALUE (REVISED VALUE MEANS VALUUE AFTER DAMAGE) FOR HOME CONSUMPTION GOODS :- GOODS DAMAGED BEFORE OR DURING UNLOADING BUT UPTO THE EXAMINATION FOR WAREHOUSE GOODS :- GOODS DAMAGED BEFORE OR DURING UNLOADING BUT UPTO THE CLEARANCE FOR H.C.
23(1)	REMISSION OF DUTY ON LOST,DESTROYED OR ABANDONED GOODS GODDS LOST OR DESTROYED AT ANY TIME BUT BEFORE THE CLEARNCE OF GOODS U/S 47(1) / 68 [(WHITE)/(GREEN)]
23(2)	RELINQUISHMENT OF TITTLE OF GOODS RELINQUISH THE GOODS AT ANY TIME BEFORE PASS THE ORDER OF CLEARANCE OF GOODS U/S 47(1) / 60 [(WHITE)/(YELLOW)]
24	DENATURING OR MUTILATION OF IMPORTED GOODS DUTY PAYABLE ON GOODS IN DENATURED GOODS/ MUTILATED GOODS.
25	THE CENTRAL GOVT HAS POWER TO EXEMPT THE GOODS FROM WHOLE OR PART OF THE CUSTOM DUTY BY NOTIFICATION IN OFFICIAL GAZETTE NO DUTY IS COLLECTED WHEN AMOUNT OF DUTY LEVIABLE IS UPTO Rs-100/-
26	**REFUND OF EXPORT DUTY IN CERTAIN GOODS ONLY** INDIA MR. A → EXPORT GOODS, EXPORT DUTY PAY Rs-10,000/- → USA MR. B USA MR. B → RETURN (WITHIN 1 YEAR OF EXPORTATION) → INDIA MR. A -SALES RETURN -REJECTION -GOODS SEND FOR EXHIBITION (MEANS RETURNED GOODS ARE SHOULD NOT RESALE BY MR. B TO MR.A) THEN MR. A GET REFUND WITHIN 6 MONTHS FROM THE CUSTOM CLEARNCE ORDER FOR IMPORTED GOODS.
26A	**REFUND OF IMPORT DUTY** (THIS SECTION SHALL NOT APPLY ON INDIRECT CLEARANCE OF GOODS U/S 68 (GREEN) **IMPORT OF GOODS** **(IMPORT DUTY PAID)** ↓ GOODS FOUND DEFECTIVE OR NOT AS PER THE SECIFICATION → AND SUCH GOODS ARE EXPORTED , OR RELINQUISHED ,OR DESTROYED BEFORE CUSTOM DEPTT WITHIN 30 DAYS + EXTENTION (MAX. 30DYAS) FROM THE DATE OF CLEARANCE ORDER U/S 47(1) (WHITE) ↓ THEN 100% IMPORT DUTY SHALL BE REFUDED
29	ARRIVAL OF VESSEL & AIRCRAFT IN INDIA
30	DELIVERY OF IGM (FILING OF IGM)
31	ENTRY INWARD GRANTED BY PROPER OFFICER
32	IMPORTED GOODS NOT BE UNLOADED UNLESS MENTIONED IN IGM

ADDRESS: - B-538/A SANGAM VIHAR NEW DELHI-110062
PHONE NO- 011-26047818, MOB NO- +91-9717298802, EMAIL ADDRESS :- tchauhan.mail@gmail.com

SECTION-WISE SUMMERY
(UNDER CUSTOM ACT -1962)

33	UNLOADING & LOADING OF IMPORT / EXPORT GOODS AT APPROVED PLACE ONLY.	
34	IMPORT/EXPORT GOODS NOT TO BE UNLOADED/LOADED EXCEPT UNDER THE SUPERVISION OF CUSTOM OFFICER.	
39	ENTRY OUTWARD (LOADING PERMISSION TAKEN FROM P.O. FOR DEPARTURE)	
40	ACTUAL LOADING OF GOODS	
41	DELIVERY OF EGM (FILING OF EGM) BEFORE DEPARTURE EGM FOR VESSEL/AIRCRAFT AND EXPORT REPORT FOR VEHICLE	
42	DEPARTURE PERMISSION (BYE- BYE TATA)	
45	DUTIES, LIABILIITY AND RESPOSIBILTY OF CUSTODIAN OFFICER	
46	FILING OF BILL OF ENTRY	
47(1)	CLEARANCE ORDER ISUED BY PROPER OFFICER	
47(2)	INTEREST CHARGED @ 15 % P.A. TILL THE DATE OF PAYMENT OF SUCH IMPORT DUTY. IF IMPORT DUTY NOT PAID WITHIN 5 WORKING DAYS FROM THE DATE OF RETURN OF B/E FROM DEPTT. AFTER PROCESSING.	
48	AUCTION THE RELINQUISHED GOODS	
49	WAREHOSING WITHOUT WAREHOUSING	
50	SHIPPING BILL FOR EXPORT	
51	PROPER OFFICER MAY ISSUE A CLEARANCE ORDER FOR EXPORT OF GOODS LET SHIP ORDER (FOR CLEARANCE) FOR EXPORT THE GOODS BY SHIP LET EXPORT ORDER (FOR CLEARANCE) FOR EXPORT THE GOODS BY VEHICLE	
52 TO 56	TRANSIT & TRANSSHIPMENT	
57 -73	**WAREHOUSING PROVISIONS** WAREHOUSING IS RESORTED TO IN SITUATIONS WHERE THE IMPORTER DOES NOT WANT TO CLEAR THE GOODS IMMEDIATELY DUE TO: • LACK OF STORAGE FACILITY • ARRIVAL OF SHIPMENT MUCH EARLIER THAN PLANNED • NON AVAILABILITY OF FUND TO PAY IMPORT DUTY • INTENTION TO TRADE IN THE SAID GOODS	
	57	APPOINTMENT PUBLIC WAREHOUSE AT ANY WAREHOUSING STATION (A PLACE DECLARED BY CBEC), THE AC OF CUSTOM MAY APPOINT PUBLIC WAREHOSE WHEREIN DUTIABLE GOODS MAY BE DEPOSITED.
	58	LICENSING OF PRIVATE WAREHOUSE THE AC PF CUSTOM MAY LICENSE PRIVATE WAREHOUSE,WHEREIN DUTIABLE GOODS IMPORTED BY OR ON BEHALF OF LICENSEE (THIRD PARTY) OR **ANY OTHER IMPORTED GOODS**. INRESPECT OF WHICH, FACILITIES FOR DEPOSIT IN A PUBLIC WAREHOUSE ARE NOT AVAILABLE.
	59	EXECUTION OF BOND FOR WAREHOUSING THE GOOD IN CUSTOM WAREHOUSE **BOND VALUE: - IMPORT DUTY X 2 (JUST DOUBLE OF IMPORT DUTY) (IMPORT DUTY VALUED U/S 17/18)** **IN CASE OF HIGH SEAS SALE – THE SELLER REQUESTED TO P.O. TO CANCEL THE OLD BOND AND ACCEPT THE BOND FROM BUYER.**

ADDRESS: - B-538/A SANGAM VIHAR NEW DELHI-110062
PHONE NO- 011-26047818, MOB NO- +91-9717298802, EMAIL ADDRESS :- tchauhan.mail@gmail.com

SECTION-WISE SUMMERY
(UNDER CUSTOM ACT -1962)

	Section	
	60	OFFICER MAY ORDER FOR TRANSFER THE GOODED FROM PORT TO BONDED WAREHOUSE (YELLOW)

61

WAREHOUSING PERIOD AND INTEREST

<table>
<tr><th>DESCRIPTION</th><th colspan="2">GOODS INTENDED TO BE USED IN AN 100% EOU ($)</th><th colspan="2">GOODS INTENDED TO BE USEED IN ANY UNIT OTHERTHAN 100% EOU (INR)</th></tr>
<tr><td rowspan="2">WAREHOUSING PERIOD</td><td>FOR CAPITAL GOODS</td><td>5 YEARS FROM THE DATE OF MAKING ORDER U/S 60</td><td>FOR CAPITAL GOODS</td><td rowspan="2">1 YEAR FROM THE DATE OF MAKING ORDER U/S 60</td></tr>
<tr><td>FOR OTHER GOODS</td><td>3 YEARS FROM THE DATE OF MAKING ORDER U/S 60</td><td>FOR OTHER GOODS</td></tr>
<tr><td>EXTENSION</td><td colspan="2">THE SAID PERIOD OF 5 YEARS/ 3YEARS MAYB BE EXTENDED FURTHER
• <u>BY CC</u> ---- FOR THE PERIOD AS HE MAY THINKS FIT</td><td colspan="2">PERIOD OF 1YEAR CAN BE EXTENDED
• <u>BY CC</u> ---- FOR MAXIMUM 6 MONTHS
• <u>BY CHIEF CC</u> ---- FOR SUCH PERIOD AS HE MAY THINKS FIT</td></tr>
<tr><td>REDUCTION</td><td colspan="2">CANNOT BE REDUCED</td><td colspan="2">PERIOD OF 1 YEAR CAN BE REDUCED BY CC TO THE SHORTER PERIOD AS HE MAY THINKS FIT</td></tr>
<tr><td>INTEREST ON SUCH WAREHOUSED GOODS</td><td>WHEN SUCH GOODS REMAIN IN THE WAREHOUSE <u>BEYOND 5 YEARS/3 YEARS (WETHER BY REASON ON EXTENSION)</u></td><td>15 % P.A. CHARGED AFTER THE EXPIRY OF SAID PERIOD <u>TILL THE DATE OF PAYMENT</u></td><td>WHEN SUCH GOODS REMIAN IN THE WAREHOUSE <u>BEYOND 90 DAYS</u></td><td>15 % P.A. CHARGED AFTER THE EXPIRY OF SAID PERIOD <u>TILL THE DATE OF PAYMENT</u></td></tr>
</table>

<u>MOST IMPORTANT NOTE :-</u>

PARTICULARS	IN CASE OF DIRECT REMOVAL	IN CASE OF INDIRECT REMOVAL
INTEREST U/S 61	NOT APPLICABLE	APPLICABLE
INTEREST U/S 47(2)	APPLICABLE	NOT APPLICABLE CIRCULAR NO- 15/2009

	Section	
	62	RIGHTS OF PROPER OFFICER
	63	RIGHTS OF WAREHOUSE STORE KEEPER
	64	RIGHT OF OWNER

65

MANUFACTURING & OTHER OPEARTIONS INSIDE THE BONDED WAREHOUSE
AND THEN CLEARED FOR EXPORT THEN NO IMPORT DUTY IS LEVIED U/S 69

<table>
<tr><td colspan="3">IF FINAL PRODUCT IS CLEARED FOR EXPORT THEN IMPORT DUTY NOT LEVY ON IMPORTED RAW MATERIAL(FABRIC)
RATE OF DUTY FOR FABRIC = 20%
RATE OF CUTTING SCRAP = 8%</td></tr>
<tr><td colspan="3">BUT WHAT ABOUT “WASTE OR SCRAPE “ ARISE IN MANUFACTURING PROCESS ?
IF WASTE OR SCRAPE IS :-----</td></tr>
<tr><th>DISTROYED</th><th>CLEARED FOR H.C.</th><th>EXPORTED</th></tr>
<tr><td>NO PAYMENT OF IMPORT DUTY (20%)
U/S 65</td><td>WASTE OR SCAPE (CUTTING OF FABRIC) TO BE DEEMED AS THESE AS IMPORTED GOODS AND PAY IMPORT DUTY LEVIED ON SUCH WASTE OR SCRAP AT A RATE AS MENTIONED IN CETA 1975 FOR THIS WASTE IMPORTED
SO, PAY IMPORT DUTY (8%)
U/S 65</td><td>NO PAYMENT OF IMPORT DUTY
U/S 69</td></tr>
</table>

ADDRESS: - B-538/A SANGAM VIHAR NEW DELHI-110062
PHONE NO- 011-26047818, MOB NO- +91-9717298802, EMAIL ADDRESS :- tchauhan.mail@gmail.com

SECTION-WISE SUMMERY
(UNDER CUSTOM ACT -1962)

		IF FINAL PRODUCT IS CLEARED FOR HOME CONSUMPTION THEN PAY IMPORT DUTY ON IMPORTED RAW MATERIAL (FABRIC) RATE OF DUTY FOR FABRIC = 20% RATE OF CUTTING SCRAP = 8%
		BUT WHAT ABOUT "WASTE OR SCRAPE " ARISE IN MANUFACTURING PROCESS ? IF WASTE OR SCRAPE IS :-----
		DISTROYED: PAYMENT OF IMPORT DUTY (20%) U/S 65 **CLEARED FOR H.C.**: PAYMENT OF IMPORT DUTY (20%) U/S 65 **EXPORTED**: NO PAYMENT OF IMPORT DUTY U/S 69
	66	RATE OF IMPORT DUTY ON RAW MATERIAL (FBRIC) 20% AS PER CETA 1975 RATE OF IMPORT DUTY ON FINAL PRODUCT (READY MADE GARMENTS) 12% AS PER CETA 1975 EXCESS 8% (AS PER SEC-66 CENTRAL GOVT EXEMPT SUCH EXCESS DUTY) WHOLLY **OR** PARTLY
	67	REMOVAL OF GOODS FROM WAREHOUSE TO ANOTHER WAREHOUSE
	68	CLEARANCE ORDER PASSES BY PROPER OFFICER (GREEN) FOR HOME CONSUMPTION
	69	REMOVAL OF GOODS FROM WAREHOUSE FOR EXPORT
	70	VOLATILE GOODS
	71	PROPER REMOVAL OF GOODS FROM WAREHOUSE
	72	IMPROPER REMOVAL OF GOODS FROM WAREHOUSE
	73	CANCELLATION AND RETURN OF THE WAREHOUSING BOND
74(1)	DUTY DRAW BACK OF IMPORT DUTY PAID ON GOODS AND THIS GOODS ARE RE-EXPORTED **"AS SUCH "**.	
74(2)	DUTY DRAW BACK OF IMPORT DUTY PAID ON GOODS AND THIS GOODS ARE RE-EXPORTED **"AFTER USE "**.	
75	DUTY DRAW BACK ON EXPORT OF GOODS AFTER MANUFACTURIBG OR PROCESSING	
75A	**INTEREST** IF AMOUNT OF DUTY DRAW BACK WAS NOT PAID TO THE CLAIMANT WITHIN 1 YEAR FROM THE DATE OF CLAIM OF D/B/K.: THAN PAY INTERST @6% TO CLAIMANT ALONGWITH SUCH D/B/K AMOUNT ALSO FRPM THE DATE OF EXPIRY OF **1 MONTH** TILL THE DATE OF PAYMENT OF D/B/K. IF AMOUNT OF DUTY DRAW BACK PADID TO A PERSON BY ERROUNOUSLY OR BY MISTAKE: THEN SUCH PERSON SHALL PAY INTEREST @18% FROM THE DATE OF AMOUNT OF D/B/K PAID ERROUNOUSLY TILL THE DATE OF ACTUAL RECOVERY OF AMOUNT (NO INTEREST WILL BE LEVIED ON D/B/K PAID ERROUNOSULY IF CLAIMENT PAID THIS AMOUNT TO DEPARTMENT WITHIN 2 MONTHS FROM THE DATE OF NOTICE OF DEMAND)	
76	NO DUTY DRAW BACK IN FOLLOWING CASES : • WHAN AMOUNT OF DUTY DRAW BACK LESS THAN Rs-50/- OR • IF D/B/K AMOUNT LESS THAN THE MARKEST PRICE OF EXPORTED GOODS	
77-81	**BAGGAGE PROVISIONS**	
	77	DECLARATION BY OWNER OF BAGGAGE
	78	DETERMINATION OF RATE OF DUTY AND TARIFF VALUE IN RESPECT OF BAGGAGE ON THE DATE ON WHICH DECLARATION IS MADE U/S 77
	79	PROPER OFFICER MAY EXEMPT DUTY ON BONAFIDE BAGGAGE
	80	TEMPORARY DETENTION (STOP) OF BAGGAGE IF IN BAGGAGE CONTAINS ANY ARTICALE WHICH IS DUTIABLE PR IMPORT IS PROHIBITED THEN P.O. MAY DETAIN SUCH ARTICLE FOR THE PURPOSE TO RETURN HIM ON HIS LEAVING INDIA

ADDRESS: - B-538/A SANGAM VIHAR NEW DELHI-110062
PHONE NO- 011-26047818, MOB NO- +91-9717298802, EMAIL ADDRESS :- tchauhan.mail@gmail.com

SECTION-WISE SUMMERY
(UNDER CUSTOM ACT -1962)

	81	REGULATIONS IN RESPECT OF BAGGAGE
82	**GOODS EXPORT OR IMPORT BY POST** LABLE/DECLARATION ACCOMANYING GOODS TO BE TREATES AS ENTRY WHICH CONTAINS THE DESCRIPTION,QUNTITY & VALUE	
83(1)	**RATE OF DUTY OR TARIFF VALUE IN RESPECT OF GOODS IMPORTED** ON THE DATE ON WHICH POSATL AUTHORITIES PRESENT TO PROPER OFFICER A LIST CONTAINING THE PARTICULARS OF SUCH GOODS FOR ASESSING THE DUTY THEREON	
83(2)	**RATE OF DUTY OR TARIFF VALUE IN RESPECT OF GOODS IMPORTED** ON THE DATE ON WHICH EXPORTER DELIVERS THE GOODS TO POSTAL AUTHORITIES FOR EXPORTATION	
84	REGULATIONS REGARDING GOODS IMPORTED OR TO BE EXPORTED BY POST	
85-90	STORES -- PROVISIONS	
92-99	COSTAL GOODS – PROVISIONS **MEANING OF COASTAL GOODS (ANALYSIS)** GOODS BROUGHT IN INDIA FROM OUTSIDE INDIA ARE IMPORTED GOODS UNTILL THEY ARE CLEARED FOR HOME CONSUMPTION. AFTER CLEARANCE FOR HOME CONSUMPTION, IF THEY ARE TRANSPORTED IN A VESSEL FROM ONE PORT IN INDIA TO ANOTHER PORT IN INDIA, THEY BECOME COASTAL GOODS.	
	92	ENTRY OF COASTAL GOODS
	93	COASTAL GOODS NOT TO BE LOADED UNTIL BILL RELATING THERETO IS PASSED
	94	CLEARANCE OF COASTAL GOODS AT DESTINATION
	95	MASTER OF COASTING VESSEL TO CARRY ADVICE BOOK
	96	LOADING/UNLOADING OF COASTAL GOODS AT CUSTOM PORTS OR COASTAL PORTS ONLY
	97	NO COASTING VESSEL TO LEAVE WITHOUT WRITTEN ORDER
	98	APPLICATION OF CERTAION PROVISIONS OF THIS ACT ON COASTAL GOODS
	99	POWER TO MAKE RULES IN RESPECT OF COASTAL GOODS OR COASTING VESSEL
100	IF P.O.HAS REASON TO BELEIVE POWER TO SEARCH SUSPECTED PERSON ENTERING OR LEAVING INDIA ETC	
101	WITHOUT EFFECTING THE SECTION 100 IF AN OFFICER OF CUSTOM • EMPOWERED IN THIS BEHALF BY GENERAL/SPECIAL ORDER OF PCC/CC • HAS REASON TO BELIEVE THAT • ANY PERSON HAS SECRETED ABOUT ANY SPECIFIED GOODS • WHICH ARE LIABLE TO CONFISCATION OR DOCUMENTS RELATING THERETO • THAN HE(CUSTOM OFFICER) MAY SEARCH THAT PERSON GOODS ON WHICH SECTION 101 APPLIES --- GOLD, --- DIAMOND, --- WATCHES, --- ANY OTHER GOODS AS SPECIFIED BY CENTRAL GOVT IN NOTIFICATION	
102	PERSONS TO SEARCHED MAY REQUIRE TO BE TAKEN BEFORE GAZETTED OFFICER OF CUSTIOMS OR MAGISTRATE	
103	POWER TO SCREEN X-RAY BODIES OF SUSPECTED PERSONS FOR DETECTING SECRETED GOODS INSIDE HIS BODY P.O. MAY DETAIN (STOP) SUCH PERSON AND PRODUCE HIM WITHOUT UNNECESSARY DELAY BEFORE THE NEAREST MAGISTRATE	
104	POWER TO ARREST ANY PERSON IN INDIA OR WITHIN THE INDIA CUSTOM WATER HAS COMITTED AN OFFENCE WHICH IS PUNISHABLE U/S 132/133/135A/136	
105	POWER TO SEARCH PREMISES -- SEARCH OF GOODS , DOCUMENTS OR BOOKS OR THINGS,IF OFFICER HAS REASON TO BELIEVE THAT ANY GOODS LIABLE TO CONFISCATION OR ANY DOCUMENT OR BOOKS OR THINGSWHICH IN HIS OPINION SHALL BE USEFUL FOR OR RELEVANT TO ANY PROCEEDINGS	
106	POWER TO STOP AND SEARCH CONVEYANCE	

ADDRESS: - B-538/A SANGAM VIHAR NEW DELHI-110062
PHONE NO- 011-26047818, MOB NO- +91-9717298802, EMAIL ADDRESS :- tchauhan.mail@gmail.com

SECTION-WISE SUMMERY
(UNDER CUSTOM ACT -1962)

110	**SEIZURE VS DETENTION** SEIZURE MEANS THE DEPTT TAKES POSSESSION OF THE GOODS PHYSICALLY, WHILE UNDER DETENTION PHYSICAL POSSESSION OF GOODS IS WITH THE ASSESSEE BUT HE CANNOT DEAL WITH SUCH GOODS EXCEPT WITH THE PERMISSION OF DEPTT.
	SEIZURE OF GOODS IF P.O. HAS REASON TO BELIEVE THEN SEIZURE OF GOODS LIBLE TO CONFISCATION UNDER THIS ACT OR DOCUMENTS OR THINGS WHICH BE RELEVANT TO ANY PROCEEDINGS ITS NOT PRACTICAL THAT P.O. SEIZE ANY CONFISCATED GOODS,THEN P.O. MAY • SERVE AN ORDER TO OWNER OF GOODS • THAT HE SHALL NOT REMOVE WHOLE OR PART OF GOODS • EXCEPT WITH THE PERMISSION OF SUCH OFFICER IF GOODS ARE PERSHIABLE OR HARZARDOUS IN NATURE OR STORAGE SPACE NOT AVAILABLE THEN CENTRAL GOVT BY NOTIFICATION NOTIFY THE GOODS OR CLASS OF GOODS WHICH SHALL BE DISPOSED OF BY P.O. AS SOON AS POSSIBLE AFTER SEIZURE. IF NOTICE NOT **ISSUED WITHIN 6 MONTHS** FROM THE DATE OF SEIZURE THEN RETURN OF GOODS TO THE PERSON FROM WHOSE POSSESSION THEY WERE SEIZED IF NOTICE RECEIVED BY ASSESSEE AFTER 6 MONTHS THEN NOTICE IS VALID.
136	OFFENCES BY THE OFFICERS OF CUSTOM • OFFENCE LEADING TO FRAUADULENT EXPORT OR EVASION OF DUTY • **VAXATIONS (HARRASMENT) SEARCHES BY OFFICER** IF CUSTOM OFFICER, ❖ ARREST ANY PERSON WITHOUT HAVING REASON TO BELIEVE THEN HE HAS BEEN GUILTY AS PER SECTION 135 ❖ REQUIRES ANY PERSON TO BE SEARCHED FOR GOODS LIABLE TO CONFISCATION OR ANY DOCUMENTS WITHOUT HAVING REASON TO BELIEVE. **SHALL BE PUNISHABLE WITH FINE WHICH MY BE EXTENDED TO Rs-1000/- OR 6 MONTHS OR BOTH**
125	ASSESSEE MAY PAY REDEMPTION FINE
144	POWER TO TAKE SAMLES THE P.O. MAY ---- • ON ENTRY OR CLEARANCE OF ANY GOODS • TAKE SAMPLES OF SUCH GOODS IN THE PRESENCE OF THE OWNER THEREOF • FOR EXAMINATION OR TESTING OR FOR ASCERTAINING THE VALUE AFTER THE PURPOSE FOR WHICH A SAMPLE WAS TAKEN --- SUCH SAMPLE SHALL BE RETURNED TO OWNER (IF PRACTICAL) --- BUT IF OWNER FAILS TO TAKE DELIVERY OF SAMPLE WITHIN 3 MONTHS OF THE DATE ON WHICH THE SAMPLE WAS TAKEN THE P.O. MAY DISPOSED OF IN ANY MANNER AS DIRECTED BY PCC/CC.

ADDRESS: - B-538/A SANGAM VIHAR NEW DELHI-110062
PHONE NO- 011-26047818, MOB NO- +91-9717298802, EMAIL ADDRESS :- tchauhan.mail@gmail.com