

BASIC CONCEPTS

Question 1

Explain briefly, the significance of Indian customs waters under the Customs Act, 1962.

(2 Marks) (Nov 2008), (3 Marks) (May 2011)

Answer

Significance of Indian customs waters is as follows-

- (i) If an officer of Customs has reason to believe that any person in India or within the Indian customs waters has committed an offence punishable under section 132 or section 133 or section 135 or section 135A or section 136, he **may arrest such person** informing him of the grounds for such arrest [**Section 104** of the Customs Act, 1962].
- (ii) Where the proper officer has reason to believe that any vessel in India or within the Indian customs waters has been, is being, or is about to be, used in the smuggling of any goods or in the carriage of any smuggled goods, he may stop any such vehicle, animal or vessel or, in case of an aircraft, compel it to land [**Section 106** of the Customs Act, 1962].
- (iii) **Any vessel** which is or has been within the Indian customs waters is constructed, adapted, altered or fitted in any manner for the purpose of concealing goods shall be **liable to confiscation** [**Section 115(1)(a)** of the Customs Act, 1962].
- (iv) Customs officer has the **power to search any person** who has landed from/about to board/is on board any vessel within Indian customs waters and who has secreted about his person, any goods liable to confiscation or any documents relating thereto [**Section 100(2)(a)** of the Customs Act, 1962].
- (v) **Any goods** which are brought within the Indian customs waters for the purpose of being imported from a place outside India, contrary to any prohibition imposed by or under this Act or any other law for the time being in force, shall be **liable to confiscation** [**Section 111(d)** of the Customs Act, 1962].

Question 2

Briefly explain "prohibited goods" under the Customs Act, 1962. (3 Marks) (May 2011)

Answer

As per **section 2(33)** of the Customs Act, 1962 **prohibited goods** means any goods the import or export of which is subject to any prohibition under the Customs Act or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with.

Question 3

Explain briefly the expression 'person-in-charge' under the Customs Act, 1962.

(2 Marks) (Nov 2009)

Answer

Section 2(31) provides the following definition of **person in charge**:

S.No.	In relation to	Person-in-charge means
1.	vessel	the master of the vessel
2.	aircraft	the commander or the pilot-in-charge of the aircraft
3.	railway train	the conductor, guard or other person having the chief direction of the train
4.	any other conveyance	the driver or other person-in-charge of the conveyance