

MISCELLANEOUS PROVISIONS

Question

Explain briefly the provisions of the Customs Act, 1962 relating to the powers vested in the customs officers to take samples.
(2 Marks) (Nov 2009)

Answer

As per the provisions of **section 144** of the Customs Act, the proper officer may, on the entry or clearance of any goods or at any time while such goods are being passed through the customs area, take samples of such goods in the presence of the owner thereof, for:

- (a) examination or testing or,
- (b) ascertaining the value thereof, or
- (c) any other purposes of this Act