

CHAPTER IV  
INDIRECT TAXES

*Customs*

52 of 1962.

- 20 **54.** In the Customs Act, 1962 (hereinafter referred to as the Customs Act), in section 11, in sub-section (2), in clause (n), for the words “and copyrights”, the words “, copyrights, designs and geographical indications” shall be substituted. Amendment of section 11.
- 55.** In section 27 of the Customs Act, in sub-section (1), after the second proviso, the following proviso shall be inserted, namely:— Amendment of section 27.
- 25 “Provided also that where the amount of refund claimed is less than rupees one hundred, the same shall not be refunded.” Amendment of section 28.
- 56.** In section 28 of the Customs Act, in sub-section (1), the following proviso shall be inserted, namely:— Amendment of section 28BA.
- 30 “Provided that the proper officer shall not serve such show cause notice, where the amount involved is less than rupees one hundred.” Amendment of section 28E.
- 57.** In section 28BA of the Customs Act, in sub-section (1), for the words, brackets and figures “sub-section (1) of section 28”, the words, brackets and figures “sub-section (1) or sub-section (4) of section 28” shall be substituted. Amendment of section 29.
- 58.** In section 28E of the Customs Act, for clause (a), the following clause shall be substituted, namely:— Amendment of section 30.
- 35 ‘(a) “activity” means import or export and includes any new business of import or export proposed to be undertaken by the existing importer or exporter, as the case may be;’ Amendment of section 29.
- 59.** In section 29 of the Customs Act, in sub-section (1), after the words “as the case may be”, the words “, unless permitted by the Board” shall be inserted. Amendment of section 30.
- 40 **60.** In section 30 of the Customs Act, in sub-section (1),— Amendment of section 41.
- (a) for the words “an import manifest prior to the arrival”, the words “an import manifest by presenting electronically prior to the arrival” shall be substituted;
- (b) the following proviso shall be inserted, namely:—
- “Provided that the Commissioner of Customs may, in cases where it is not feasible to deliver import manifest by presenting electronically, allow the same to be delivered in any other manner.”
- 45 **61.** In section 41 of the Customs Act, in sub-section (1),— Amendment of section 41.
- (a) for the words “export manifest”, the words “export manifest by presenting electronically” shall be substituted;
- (b) the following proviso shall be inserted, namely:—
- 50 “Provided that the Commissioner of Customs may, in cases where it is not feasible to deliver the export manifest by presenting electronically, allow the same to be delivered in any other

- Amendment of section 47. manner.”.
- Amendment of section 49. **62.** In section 47 of the Customs Act, in sub-section (2), for the words “five days”, the words “two days” shall be substituted.
- 63.** In section 49 of the Customs Act,—
- (a) for the words “be permitted to be stored in a public warehouse”, the words “be permitted to be stored for a period not exceeding thirty days in a public warehouse” shall be substituted;
- (b) the following proviso shall be inserted, namely:—
- “Provided that the Commissioner of Customs may extend the period of storage for a further period not exceeding thirty days at a time.”.
- Amendment of section 69. **64.** In section 69 of the Customs Act, in sub-section (1), for clause (a), the following clause shall be substituted, namely:—
- “(a) a shipping bill or a bill of export in the prescribed form or a label or declaration accompanying the goods as referred to in section 82 has been presented in respect of such goods.”.
- Amendment of section 104. **65.** In section 104 of the Customs Act, for sub-section (6), the following sub-sections shall be substituted, namely:—
- (6) Notwithstanding anything contained in the Code of Criminal Procedure, 1973, an offence punishable under section 135 relating to—
- (a) evasion or attempted evasion of duty exceeding fifty lakh rupees; or
- (b) prohibited goods notified under section 11 which are also notified under sub-clause (C) of clause (i) of sub-section (1) of section 135; or
- (c) import or export of any goods which have not been declared in accordance with the provisions of this Act and the market price of which exceeds one crore rupees; or
- (d) fraudulently availing of or attempt to avail of drawback or any exemption from duty provided under this Act, if the amount of drawback or exemption from duty exceeds fifty lakh rupees,
- shall be non-bailable.
- (7) Save as otherwise provided in sub-section (6), all other offences under this Act shall be bailable.”.
- Amendment of section 129B. **66.** In section 129B of the Customs Act, in sub-section (2A), after the second proviso, the following proviso shall be inserted, namely:—
- “Provided also that where such appeal is not disposed of within the period specified in the first proviso, the Appellate Tribunal may, on an application made in this behalf by a party and on being satisfied that the delay in disposing of the appeal is not attributable to such party, extend the period of stay to such further period, as it thinks fit, not exceeding one hundred and eighty-five days, and in case the appeal is not so disposed of within the total period of three hundred and sixty-five days from the date of order referred to in the first proviso, the stay order shall, on the expiry of the said period, stand vacated.”.
- Amendment of section 129C. **67.** In section 129C of the Customs Act, in sub-section (4), for the words “ten lakh rupees”, the words “fifty lakh rupees” shall be substituted.
- Amendment of section 135. **68.** In section 135 of the Customs Act, in sub-section (1), in clause (i), in sub-clauses (B) and (D), for the words “thirty lakh”, the words “fifty lakh” shall respectively be substituted.
- Amendment of section 142. **69.** In section 142 of the Customs Act, in sub-section (1), after the proviso, the following clause shall be inserted, namely:—
- “(d) (i) the proper officer may, by a notice in writing, require any other person from whom money is due to such person or may become due to such person or who holds or may subsequently hold money for or on account of such person, to pay to the credit of the Central Government either forthwith upon the money becoming due or being held, or at or within the time specified in the notice not being before the money becomes due or is held, so much of the money as is sufficient to pay the amount due from such person or the whole of the money when it is equal to or less than that amount;
- (ii) every person to whom the notice is issued under this section shall be bound to comply with such notice, and in particular, where any such notice is issued to a post office, banking company or an insurer, it shall not be necessary to produce any pass book, deposit receipt, policy or any other document for the purpose of any entry, endorsement or the like being made before the payment is made, notwithstanding any rule, practice or requirement to the contrary;

(iii) in case the person to whom a notice under this section has been issued, fails to make the payment in pursuance thereof to the Central Government, he shall be deemed to be a defaulter in respect of the amount specified in the notice and all the consequences of this Chapter shall follow.”.

Omission of section 143A.  
Amendment of section 144.

**70.** Section 143A of the Customs Act shall be omitted.

5 **71.** In section 144 of the Customs Act, in sub-section (3), the words “, if such duty amounts to five rupees or more” shall be omitted.

Substitution of new section for section 146.  
Licence for customs brokers.

**72.** For section 146 of the Customs Act, the following section shall be substituted, namely:—

10 “146. (1) No person shall carry on business as a customs broker relating to the entry or departure of a conveyance or the import or export of goods at any customs station unless such person holds a licence granted in this behalf in accordance with the regulations.

(2) The Board may make regulations for the purpose of carrying out the provisions of this section and, in particular, such regulations may provide for—

15 (a) the authority by which a licence may be granted under this section and the period of validity of such licence;

(b) the form of the licence and the fees payable therefor;

(c) the qualifications of persons who may apply for a licence and the qualifications of persons to be employed by a licensee to assist him in his work as a customs broker;

(d) the manner of conducting the examination;

20 (e) the restrictions and conditions (including the furnishing of security by the licensee) subject to which a licence may be granted;

(f) the circumstances in which a licence may be suspended or revoked; and

(g) the appeals, if any, against an order of suspension or revocation of a licence, and the period within which such appeal may be filed.”.

Amendment of section 146A.

**73.** In section 146A of the Customs Act,—

25 (a) in sub-section (2), in clause (b), for the words “customs house agent”, the words “customs broker” shall be substituted;

(b) in sub-section (4),—

(i) for clause (b), the following clause shall be substituted, namely:—

30 “(b) who is convicted of an offence connected with any proceeding under this Act, the Central Excise Act, 1944, the Gold (Control) Act, 1968 or the Finance Act, 1994; or”;

(ii) for the words, figures and brackets “Central Excises and Salt Act, 1944 or the Gold (Control) Act, 1968”, the words, figures and brackets “Central Excise Act, 1944 or the Gold (Control) Act, 1968 or the Finance Act, 1994” shall be substituted.

Amendment of section 147.

35 **74.** In section 147 of the Customs Act, in sub-section (3), after the words “for such purposes”, the words “including liability therefor under this Act” shall be inserted.

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**75.** (1) The notification of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R. 153(E), dated the 1st March, 2011, issued under sub-section (1) of section 25 of the Customs Act, 1962 shall stand amended and shall be deemed to have been amended retrospectively, in the manner specified in column (2) of the Second Schedule, on and from the date specified in column (3) of that Schedule.

Amendment of notification issued under sub-section (1) of section 25 of Customs Act retrospectively.

40 (2) For the purposes of sub-section (1), the Central Government shall have and shall be deemed to have the power to amend the notification referred to in sub-section (1) with retrospective effect as if the Central Government had the power to amend the said notification under sub-section (1) of section 25 of the Customs Act, 1962 retrospectively, at all material times.

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45 (3) The refund shall be made of all such duty of customs which has been collected but which would not have been so collected, had the notification referred to in sub-section (1), been in force at all material times.

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(4) Notwithstanding anything contained in the Customs Act, 1962, an application for the claim of refund of duty of customs shall be made within six months from the date on which the Finance Bill, 2013 receives the assent of the President.

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*Explanation.*— For the removal of doubts, it is hereby declared that the provisions of section 27 of the Customs Act, 1962, shall be applicable in case of refunds under this section.

Amendment of  
First  
Schedule.

*Customs Tariff*

51 of 1975.

Amendment of  
Second  
Schedule.

**76.** In the Customs Tariff Act, 1975 (hereinafter referred to as the Customs Tariff Act), the First Schedule shall be amended in the manner specified in the Third Schedule.

**77.** In the Customs Tariff Act, —

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(a) in the Second Schedule, against Sl. No. 43, for the entry in column (2), the entry “7210, 7212” shall be substituted and shall be deemed to have been substituted with effect from the 1st day of March, 2011;

(b) the Second Schedule shall be amended in the manner specified in the Fourth Schedule.