

## CHAPTER IV

## INDIRECT TAXES

*Customs*

- Amendment of section 23. **58.** In section 23 of the Customs Act, 1962 (hereinafter referred to as the Customs Act), in sub-section (2), the following proviso shall be inserted, namely:— 5  
 "Provided that the owner of any such imported goods shall not be allowed to relinquish his title to such goods regarding which an offence appears to have been committed under this Act or any other law for the time being in force."
- Amendment of section 68. **59.** In section 68 of the Customs Act, after the proviso, the following proviso shall be inserted, namely:— 10  
 "Provided further that the owner of any such warehoused goods shall not be allowed to relinquish his title to such goods regarding which an offence appears to have been committed under this Act or any other law for the time being in force."
- Amendment of notifications issued under section 25 of Customs Act. **60.** (1) The notifications of the Government of India in the Ministry of Finance (Department of Revenue) numbers G.S.R. 423(E), dated the 20th April, 1992 and G.S.R. 619(E), dated the 17th September, 15  
 2004, issued under sub-section (1) of section 25 of the Customs Act, shall stand amended and shall be deemed to have been amended in the manner as specified against each of them in column (3) of the Second Schedule, on and from the corresponding date mentioned in column (4) of that Schedule retrospectively, and accordingly, notwithstanding anything contained in any judgment, decree or order of any court, tribunal or other authority, any action taken or anything done or purported to have been 20  
 taken or done under the said notifications, shall be deemed to be, and always to have been, for all purposes, as validly and effectively taken or done as if the notifications as amended by this sub-section had been in force at all material times.  
 (2) Notwithstanding the expiration of the notifications referred to in sub-section (1), the Central Government shall have and shall be deemed to have the power to amend the notifications referred to 25  
 in the said sub-section with retrospective effect as if the Central Government had the power to amend the said notifications under sub-section (1) of section 25 of the Customs Act, retrospectively, at all material times.  
*Explanation.*—For the removal of doubts, it is hereby declared that no act or omission on the part of any person shall be punishable as an offence which would not have been so punishable if this 30  
 section had not come into force.
- Customs tariff*
- Amendment of section 9. **61.** In section 9 of the Customs Tariff Act, 1975 (hereinafter referred to as the Customs Tariff Act),— 51 of 1975.  
 (a) in sub-section (1), in the *Explanation*, in clause (a), for the words "within the territory of the exporting or producing country", the words "in the exporting or producing country or territory" shall 35  
 be substituted;  
 (b) after sub-section (7), the following sub-section shall be inserted, namely:—  
 "(7A) Unless otherwise provided, the provisions of the Customs Act, 1962 and the rules and regulations made thereunder, relating to the date for determination of rate of duty, non-levy, 52 of 1962.  
 short-levy, refunds, interest, appeals, offences and penalties shall, as far as may be, apply in 40  
 relation to duties leviable under that Act."
- Amendment of section 9A. **62.** In section 9A of the Customs Tariff Act, in sub-section (1), in the *Explanation*, in clause (c), in sub-clause (i), for the words "meant for consumption", the words "destined for consumption" shall be substituted.
- Amendment of First Schedule. **63.** In the Customs Tariff Act, the First Schedule shall,— 45  
 (a) be amended in the manner specified in the Third Schedule; and  
 (b) with effect from the 1st day of January, 2007, be also amended in the manner specified in the Fourth Schedule.