

Chapter IX - Warehousing

1[SECTION 57. Licensing of public warehouses. - The Principal Commissioner of Customs or Commissioner of Customs may, subject to such conditions as may be prescribed, licence a public warehouse wherein dutiable goods may be deposited.]

2[SECTION 58. Licensing of private warehouses. - The Principal Commissioner of Customs or Commissioner of Customs may, subject to such conditions as may be prescribed, licence a private warehouse wherein dutiable goods imported by or on behalf of the licensee may be deposited.]

2[SECTION 58A. Licensing of special warehouses. - (1) The Principal Commissioner of Customs or Commissioner of Customs may, subject to such conditions as may be prescribed, licence a special warehouse wherein dutiable goods may be deposited and such warehouse shall be caused to be locked by the proper officer and no person shall enter the warehouse or remove any goods therefrom without the permission of the proper officer.

(2) The Board may, by notification in the Official Gazette, specify the class of goods which shall be deposited in the special warehouse licensed under sub-section (1).]

2[SECTION 58B. Cancellation of licence. - (1) Where a licensee contravenes any of the provisions of this Act or the rules or regulations made thereunder or breaches any of the conditions of the licence, the Principal Commissioner of Customs or Commissioner of Customs may cancel the licence granted under section 57 or section 58 or section 58A :

Provided that before any licence is cancelled, the licensee shall be given a reasonable opportunity of being heard.

(2) The Principal Commissioner of Customs or Commissioner of Customs may, without prejudice to any other action that may be taken against the licensee and the goods under this Act or any other law for the time being in force, suspend operation of the warehouse during the pendency of an enquiry under sub-section (1).

(3) Where the operation of a warehouse is suspended under sub-section (2), no goods shall be deposited in such warehouse during the period of suspension :

Provided that the provisions of this Chapter shall continue to apply to the goods already deposited in the warehouse.

(4) Where the licence issued under section 57 or section 58 or section 58A is cancelled, the goods warehoused shall, within seven days from the date on which order of such cancellation is served on the licensee or within such extended period as the proper officer may allow, be removed from such warehouse to another warehouse or be cleared for home consumption or export:

Provided that the provisions of this Chapter shall continue to apply to the goods already deposited in the warehouse till they are removed to another warehouse or cleared for home consumption or for export, during such period.]

3[SECTION 59. Warehousing bond. (1)The importer of any goods in respect of which a bill of entry for warehousing has been presented under section 46 and assessed to duty under section 17 or section 18

shall execute a bond in a sum equal to thrice the amount of the duty assessed on such goods, binding himself—

(a) to comply with all the provisions of the Act and the rules and regulations made thereunder in respect of such goods;

(b) to pay, on or before the date specified in the notice of demand, all duties and interest payable under sub-section (2) of section 61; and

(c) to pay all penalties and fines incurred for the contravention of the provisions of this Act or the rules or regulations, in respect of such goods.

(2) For the purposes of sub-section (1), the Assistant Commissioner of Customs or Deputy Commissioner of Customs may permit an importer to execute a general bond in such amount as the Assistant Commissioner of Customs or Deputy Commissioner of Customs may approve in respect of the warehousing of goods to be imported by him within a specified period.

(3) The importer shall, in addition to the execution of a bond under sub-section (1) or sub-section (2), furnish such security as may be prescribed.

(4) Any bond executed under this section by an importer in respect of any goods shall continue to be in force notwithstanding the transfer of the goods to another warehouse.

(5) Where the whole of the goods or any part thereof are transferred to another person, the transferee shall execute a bond in the manner specified in sub-section (1) or sub-section (2) and furnish security as specified under sub-section (3).]

4 [SECTION 59A [***]]**

5[SECTION 60. Permission for removal of goods for deposit in warehouse. (1) When the provisions of section 59 have been complied with in respect of any goods, the proper officer may make an order permitting removal of the goods from a customs station for the purpose of deposit in a warehouse.

6[Provided that such order may also be made electronically through the customs automated system on the basis of risk evaluation through appropriate selection criteria.]

(2) Where an order is made under sub-section (1), the goods shall be deposited in a warehouse in such manner as may be prescribed.]

(1) Any warehoused goods may remain in the warehouse in which they are deposited or in any warehouse to which they may be removed, —

7[SECTION 61. Period for which goods may remain warehoused.

(a) in the case of capital goods intended for use in any hundred per cent export oriented undertaking or electronic hardware technology park unit or software technology park unit or any warehouse wherein manufacture or other operations have been permitted under section 65, till their clearance from the warehouse;

(b) in the case of goods other than capital goods intended for use in any hundred per cent. export oriented undertaking or electronic hardware technology park unit or software technology park unit or any warehouse wherein manufacture or other operations have been permitted under section 65, till their

consumption or clearance from the warehouse; and

(c) in the case of any other goods, till the expiry of one year from the date on which the proper officer has made an order under sub-section (1) of section 60 :

Provided that in the case of any goods referred to in this clause, the Principal Commissioner of Customs or Commissioner of Customs may, on sufficient cause being shown, extend the period for which the goods may remain in the warehouse, by not more than one year at a time :

Provided further that where such goods are likely to deteriorate, the period referred to in the first proviso may be reduced by the Principal Commissioner of Customs or Commissioner of Customs to such shorter period as he may deem fit.

(2) Where any warehoused goods specified in clause (c) of sub-section (1) remain in a warehouse beyond a period of ninety days from the date on which the proper officer has made an order under sub-section (1) of section 60, interest shall be payable at such rate as may be fixed by the Central Government under section 47, on the amount of duty payable at the time of clearance of the goods, for the period from the expiry of the said ninety days till the date of payment of duty on the warehoused goods :

Provided that if the Board considers it necessary so to do, in the public interest, it may, -

(a) by order, and under the circumstances of an exceptional nature, to be specified in such order, waive the whole or any part of the interest payable under this section in respect of any warehoused goods;

(b) by notification in the Official Gazette, specify the class of goods in respect of which no interest shall be charged under this section;

(c) by notification in the Official Gazette, specify the class of goods in respect of which the interest shall be chargeable from the date on which the proper officer has made an order under sub-section (1) of section 60.

Explanation.-For the purposes of this section, -

(i) "electronic hardware technology park unit" means a unit established under the Electronic Hardware Technology Park Scheme notified by the Government of India;

(ii) "hundred per cent. export oriented undertaking" has the same meaning as in clause (ii) of Explanation 2 to sub-section (1) of section 3 of the Central Excise Act, 1944 (1 of 1944); and

(iii) "software technology park unit" means a unit established under the Software Technology Park Scheme notified by the Government of India.]

8 [SECTION 62. Control over warehoused goods[* * *]]

9 [SECTION 63. * * *]]

10[SECTION 64. Owner's right to deal with warehoused goods. - The owner of any warehoused goods may, after warehousing the same, —

(a) inspect the goods;

(b) deal with their containers in such manner as may be necessary to prevent loss or deterioration or damage to the goods;

(c) sort the goods; or

(d) show the goods for sale.]

(1) 11[With the permission of the Principal Commissioner of Customs or Commissioner of Customs and subject to such conditions] as may be prescribed, the owner of any warehoused goods may carry on any manufacturing process or other operations in the warehouse in relation to such goods.

SECTION 65. Manufacture and other operations in relation to goods in a warehouse.

(2) Where in the course of any operations permissible in relation to any warehoused goods under sub-section (1), there is any waste or refuse, the following provisions shall apply: –

(a) if the whole or any part of the goods resulting from such operations are exported, import duty shall be remitted on the quantity of the warehoused goods contained in so much of the waste or refuse as has arisen from the operations carried on in relation to the goods exported :

Provided that such waste or refuse is either destroyed or duty is paid on such waste or refuse as if it had been imported into India in that form;

(b) if the whole or any part of the goods resulting from such operations are cleared from the warehouse for home consumption, import duty shall be charged on the quantity of the warehoused goods contained in so much of the waste or refuse as has arisen from the operations carried on in relation to the goods cleared for home consumption.

SECTION 66. Power to exempt imported materials used in the manufacture of goods in

warehouse. - If any imported materials are used in accordance with the provisions of section 65 for the manufacture of any goods and the rate of duty leviable on the imported materials exceeds the rate of duty leviable on such goods, the Central Government, if satisfied that in the interests of the establishment or development of any domestic industry it is necessary so to do, may, by notification in the Official Gazette, exempt the imported materials from the whole or part of the excess rate of duty.

SECTION 67. Removal of goods from one warehouse to another. - The owner of any warehoused goods may, with the permission of the proper officer, remove them from one warehouse to another, 12[***] subject to such conditions as may be prescribed for the due arrival of the warehoused goods at the warehouse to which removal is permitted.

SECTION 68. Clearance of warehoused goods for home consumption. - 13[Any warehoused goods may be cleared from the warehouse] for home consumption, if –

(a) a bill of entry for home consumption in respect of such goods has been presented in the prescribed form;

14[(b) the import duty, interest, fine and penalties payable in respect of such goods have been paid; and]

(c) an order for clearance of such goods for home consumption has been made by the proper officer :

15[16[Provided that the order referred to in clause (c) may also be made electronically through the customs automated system on the basis of risk evaluation through appropriate selection criteria:

Provided further that] the owner of any warehoused goods may, at any time before an order for clearance of goods for home consumption has been made in respect of such goods, relinquish his title to the goods

upon payment of 17[* * *] penalties that may be payable in respect of the goods and upon such relinquishment, he shall not be liable to pay duty thereon:]

18[19[Provided also 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.]

SECTION 69. Clearance of warehoused goods for 20[export]. - (1) Any warehoused goods may be exported to a place outside India without payment of import duty if -

21[(a) a shipping bill or a bill of export or the form as prescribed under section 84 has been presented in respect of such goods;]

22[(b) the export duty, fine and penalties payable in respect of such goods have been paid; and]

(c) an order for clearance of such goods for 23[export] has been made by the proper officer.

24[Provided that the order referred to in clause (c) may also be made electronically through the customs automated system on the basis of risk evaluation through appropriate selection criteria]

(2) Notwithstanding anything contained in sub-section (1), if the Central Government is of opinion that warehoused goods of any specified description are likely to be smuggled back into India, it may, by notification in the Official Gazette, direct that such goods shall not be exported to any place outside India without payment of duty or may be allowed to be so exported subject to such restrictions and conditions as may be specified in the notification.

SECTION 70. Allowance in case of volatile goods. - (1) When any warehoused goods to which this section applies are at the time of delivery from a warehouse found to be deficient in quantity on account of natural loss, the 25[Assistant Commissioner of Customs or Deputy Commissioner of Customs] may remit the duty on such deficiency.

(2) This section applies to such warehoused goods as the Central Government, having regard to the volatility of the goods and the manner of their storage, may, by notification in the Official Gazette, specify.

SECTION 71. Goods not to be taken out of warehouse except as provided by this Act. - No warehoused goods shall be taken out of a warehouse except on clearance for home consumption or 26[export], or for removal to another warehouse, or as otherwise provided by this Act.

SECTION 72. Goods improperly removed from warehouse, etc. - (1) In any of the following cases, that is to say, -

(a) where any warehoused goods are removed from a warehouse in contravention of section 71;

(b) where any warehoused goods have not been removed from a warehouse at the expiration of the period during which such goods are permitted under section 61 to remain in a warehouse;

27[(c) * * *]

(d) where any goods in respect of which a bond has been executed under 28[section 59 29[***]] and which have not been cleared for home consumption or 30[export or] are not duly accounted for to the satisfaction of the proper officer,

the proper officer may demand, and the owner of such goods shall forthwith pay, the full amount of duty

chargeable on account of such goods together with 31[interest, fine and penalties] payable in respect of such goods.

(2) If any owner fails to pay any amount demanded under sub-section (1), the proper officer may, without prejudice to any other remedy, cause to be detained and sold, after notice to the owner (any transfer of the goods notwithstanding) such sufficient portion of his goods, if any, in the warehouse, as the said officer may 32[deem fit].

SECTION 73. Cancellation and return of warehousing bond. - When the whole of the goods covered by any bond executed under 28[section 59 29[***]] have been cleared for home consumption or exported or 33[transferred or] are otherwise duly accounted for, and when all amounts due on account of such goods have been paid, the proper officer shall cancel the bond as discharged in full, and shall on demand deliver it, so cancelled, to the person who has executed or is entitled to receive it.

- (1) All warehoused goods shall remain in the custody of the person who has been granted a licence under section 57 or section 58 or section 58A until they are cleared for home consumption or are transferred to another warehouse or are exported or removed as otherwise provided under this Act.

34[SECTION 73A. Custody and removal of warehoused goods.

(2) The responsibilities of the person referred to in sub-section (1) who has custody of the warehoused goods shall be such as may be prescribed.

(3) Where any warehoused goods are removed in contravention of section 71, the licensee shall be liable to pay duty, interest, fine and penalties without prejudice to any other action that may be taken against him under this Act or any other law for the time being in force.]

1. Substituted for section 57 (w.e.f. 14-5-2016) by sec. 124 of the Finance Act, 2016 (28 of 2016). Earlier section 57 was amended by section 50 of Act 22 of 1995 (w.e.f. 26-5-1995) and by sec. 100 of Act 27 of 1999(w.e.f. 11-5-1999). Section 57, before substitution by the Finance Act, 2016, stood as under:

“57. Appointing of public warehouses. - At any warehousing station, the Assistant Commissioner of Customs or Deputy Commissioner of Customs may appoint public warehouses wherein dutiable goods may be deposited”.

2. Section 58, 58A and 58B substituted for section 58 (w.e.f. 14-5-2016) by section 125 of the Finance Act, 2016 . Earlier section 58 was amended by section 5 of Act 55 of 1991 (w.e.f. 23-12-1991); by section 50 of Act 22 of 1995 (w.e.f. 26-5-1995) and by section 100 of Act 27 of 1999 (w.e.f. 11-5-1999). Section 58, before substitution by the Finance Act, 2016, stood as under:

“ 58. Licensing of private warehouses. - (1) At any warehousing station, the Assistant Commissioner of Customs or Deputy Commissioner of Customs may license private warehouses wherein dutiable goods imported by or on behalf of the licensee, or any other imported goods in respect of which facilities for

deposit in a public warehouse are not available, may be deposited.

(2) The Assistant Commissioner of Customs or Deputy Commissioner of Customs may cancel a licence granted under sub-section (1) –

(a) by giving one month's notice in writing to the licensee; or

(b) if the licensee has contravened any provision of this Act or the rules or regulations or committed breach of any of the conditions of the licence :

Provided that before any licence is cancelled under clause (b), the licensee shall be given a reasonable opportunity of being heard.

(3) Pending an enquiry whether a licence granted under sub -section (1) should be cancelled under clause (b) of sub -section (2), the Assistant Commissioner of Customs or Deputy Commissioner of Customs may suspend the licence.”

3. Substituted (w.e.f. 14-5-2016) for section 59 by section 126 of the Finance Act, 2016 (28 of 2016). Earlier section 59 was amended by section 6 of Act 55 of 1991, (w.e.f. 23-12-1991); by section 60 of Act 32 of 1994, (w.e.f. 13-5-1994); by section 50 of Act 22 of 1995, (w.e.f. 26-5-1995); by section 100 of Act 27 of 1999, (w.e.f. 11-5-1999) and by section 84 of Act 10 of 2000, (w.e.f. 12-5-2000). Section 59, before substitution by the Finance Act, 2016, stood as under:

"59. Warehousing bond.—(1) The importer of any goods specified in [***1 sub-section (1) of section 61, which have been entered for warehousing and assessed to duty under section 17 or section 18 shall execute a bond binding himself in a sum equal to twice the amount of the duty assessed on such goods—

(a) to observe all the provisions of this Act and the rules and regulations in respect of such goods;

(b) to pay on or before a date specified in a notice of demand,—

(i) all duties, and interest, if any, payable under sub-section (2) of section 61;

(ii) rent and charges claimable on account of such goods under this Act, together with interest on the same from the date so specified at such rate not below eighteen per cent and not exceeding thirty-six per cent. per annum, as is for the time being fixed by the Central Government, by notification in the Official Gazette; and

(c) to discharge all penalties incurred for violation of the provisions of this Act and the rules and regulations in respect of such goods.

(2) For the purposes of sub-section (1), the Assistant Commissioner of Customs or Deputy Commissioner of Customs may permit an importer to enter into a general bond in such amount as the Assistant Commissioner of Customs or Deputy Commissioner of Customs may approve in respect of the warehousing of goods to be imported by him within a specified period.

(3) A bond executed under this section by an importer in respect of any goods shall continue in force notwithstanding the transfer of the goods to any other person or the removal of the goods to another warehouse:

Provided that where the whole of the goods or any part thereof are transferred to another person, the proper officer may accept a fresh bond from the transferee in a sum equal to twice the amount of duty assessed on the goods transferred and thereupon the bond executed by the transferor shall be enforceable only for a sum mentioned therein less the amount for which a fresh bond is accepted from the transferee."

4. Omitted(w.e.f.13-05-1994) by section 60(4) of the Finance Act 1994 (32 of 1994).Section 59A was earlier (w.e.f. 23-12-1991) inserted by section 7 of Act 55 of 1991.

5. Substituted for section 60 (w.e.f. 14-5-2016) by section 127 of the Finance Act, 2016 (28 of 2016). Earlier section 60 was amended by Act 55 of 1991, sec. 5 and sec. 6 (w.e.f. 23-12-1991) and by Act 32 of 1994, sec. 60(5) (w.e.f. 13-5-1994). Section 60, before substitution by the Finance Act, 2016, stood as under:

"60. Permission for deposit of goods in a warehouse.—When the provisions of section 59 have been complied with in respect of any goods, the proper officer may make an order permitting the deposit of the goods in a warehouse."

6. Inserted by section 82 (w.e.f. 29-3-2018) of Finance Act, 2018 (13 of 2018).

7. Substituted for section 61 (w.e.f. 14-5-2016) by section 128 of the Finance Act, 2016 (28 of 2016). Earlier section 61 was amended by section 9 of Act 25 of 1978, (w.e.f. 1-7-1978); by section 50 of Act 11 of 1983 (w.e.f. 13-5-1983); by section 38 of Act 21 of 1984, (w.e.f. 11-5-1984); by section 5 of Act 80 of 1985, (w.e.f. 27-12-1985); and by section 8 of Act 55 of 1991, (w.e.f. 23-12-1991); and was substituted by section 60(6) of Act 32 of 1994, (w.e.f. 13-5-1994) and amended by section 50 of Act 22 of 1995, (w.e.f. 26-5-1995); by section 106 of Act 14 of 2001, (w.e.f. 1-6-2001); by section 113 of Act 32 of 2003, and by section 78 of Act 25 of 2014, (w.e.f. 6-8-2014). Section 61, before substitution by the Finance Act, 2016, read as under:

"61. Period for which goods may remain warehoused.—(1) Any warehoused goods may be left in the warehouse in which they are deposited or in any warehouse to which they may be removed,—

(a) in the case of capital goods intended for use in any hundred per cent. export oriented undertaking, till the expiry of five years;

(aa) in the case of goods other than capital goods intended for use in any hundred per cent. export-oriented undertaking, till the expiry of three years; and

(b)in the case of any other goods, till the expiry of one year,

after the date on which the proper officer has made an order under section 60 permitting the deposit of the goods in a warehouse:

Provided that—

(i) in the case of any goods which are not likely to deteriorate, the period specified in clause (a) or clause (aa) or clause (b) may, on sufficient cause being shown, be extended—

(A) in the case of such goods intended for use in any hundred per cent. export-oriented undertaking, by the Principal Commissioner of Customs or Commissioner of Customs, for such period as he may deem

fit; and

(B) in any other case, by the Principal Commissioner of Customs or Commissioner of Customs, for a period not exceeding six months and by the Principal Chief Commissioner of Customs or Chief Commissioner of Customs for such further period as he may deem fit;

(ii) in the case of any goods referred to in clause (b), if they are likely to deteriorate, the aforesaid period of one year may be reduced by the Principal Commissioner of Customs or Commissioner of Customs to such shorter period as he may deem fit:

Provided further that when the licence for any private warehouse is cancelled, the owner of any goods warehoused therein shall, within seven days from the date on which notice of such cancellation is given or within such extended period as the proper officer may allow, remove the goods from such warehouse to another warehouse or clear them for home consumption or exportation.

(2) Where any warehoused goods—

(i) specified in sub-clause (a) or sub-clause (aa) of sub-section (1), remain in a warehouse beyond the period specified in that sub-section by reason of extension of the aforesaid period or otherwise, interest at such rate as is specified in section 47 shall be payable, on the amount of duty payable at the time of clearance of the goods in accordance with the provisions of section 15 on the warehoused goods, for the period from the expiry of the said warehousing period till the date of payment of duty on the warehoused goods;

(ii) specified in sub-clause (b) of sub-section (1), remain in warehouse beyond a period of ninety days, interest shall be payable at such rate or rates not exceeding the rate specified in section 47, as may be fixed by the Board, on the amount of duty payable at the time of clearance of the goods in accordance with the provisions of section 15 on the warehoused goods, for the period from the expiry of the said ninety days, till the date of payment of duty on the warehoused goods:

Provided that the Board may, if it considers it necessary so to do in the public interest, by order and under circumstances of an exceptional nature, to be specified in such order, waive the whole or part of any interest payable under this section in respect of any warehoused goods:

Provided further that the Board may, if it is satisfied that it is necessary so to do in the public interest, by notification in the Official Gazette, specify the class of goods in respect of which no interest shall be charged under this section.

Explanation.—For the purposes of this section, "hundred per cent. export-oriented undertaking" has the same meaning as in Explanation 2 to sub-section (1) of section 3 of the Central Excises and Salt Act, 1944 (1 of 1944)."

8. Section 62 omitted (w.e.f. 14-5-2016) by section 129 of the Finance Act, 2016 (28 of 2016).

Section 62, before omission, stood as under:

"62. Control over warehoused goods.—(1) All warehoused goods shall be subject to the control of the

proper officer.

(2) No person shall enter a warehouse or remove any goods therefrom without the permission of the proper officer.

(3) The proper officer may cause any warehouse to be locked with the lock of the Customs Department and no person shall remove or break such lock.

(4) The proper officer shall have access to every part of a warehouse and power to examine the goods therein."

9. Section 63 omitted (w.e.f. 14-5-2016) by section 129 of the Finance Act, 2016 (28 of 2016). Earlier section 63 was amended (w.e.f. 26-5-1995) by , section 50 of Act 22 of 1995 and by section 78 of Act 25 of 2014, (w.e.f. 6-8-2014). Section 63, before omission by the Finance Act, 2016, stood as under:

"63. Payment of rent and warehouse charges.—(1) The owner of any warehoused goods shall pay to the warehouse-keeper rent and warehouse charges at the rate fixed under any law for the time being in force or where no rates are so fixed, at such rate as may be fixed by the Principal Commissioner of Customs or Commissioner of Customs.

(2) If any rent or warehouse charges are not paid within ten days from the date when they became due, the warehouse-keeper may, after notice to the owner of the warehoused goods and with the permission of the proper officer cause to be sold (any transfer of the warehoused goods notwithstanding) such sufficient portion of the goods as the warehouse -keeper may select."

10. Substituted by section 130 of the Finance Act, 2016 (28 of 2016) for section 64 (w.e.f. 14-5-2016) . Section 64, before substitution, stood as under:

"64. Owner's right to deal with warehoused goods.—With the sanction of the proper officer and on payment of the prescribed fees, the owner of any goods may either before or after warehousing the same—

(a) inspect the goods;

(b) separate damaged or deteriorated goods from the rest;

(c) sort the goods or change their containers for the purpose of preservation, sale, export or disposal of the goods;

(d) deal with the goods and their containers in such manner as may be necessary to prevent loss or deterioration or damage to the goods;

(e) show the goods for sale; or

(f) take samples of goods without entry for home consumption, and if the proper officer so permits, without payment of duty on such samples."

11. Substituted (w.e.f. 14-5-2016) by section 131 of the Finance Act, 2016 (28 of 2016), for "With the sanction of the Assistant Commissioner of Customs or Deputy Commissioner of Customs and subject to such conditions and on payment of such fees". Earlier the above said words were amended by section 50 of Act 22 of 1995, (w.e.f. 26-5-1995) and by section 100 of Act 27 of 1999, (w.e.f. 11-5-1999).

12. The words "without payment of duty" omitted (w.e.f. 23-12-1991) by section 5 of Act 55 of 1991.

13. Substituted (w.e.f. 14-5-2016) by section 132(i) of the Finance Act, 2016 (28 of 2016), for "The importer of any warehoused goods may clear them".
14. Substituted (w.e.f. 14-5-2016) by section 132(ii) of the Finance Act, 2016 (28 of 2016), for clause (b). Before substitution, Clause (b) stood as under:
"(b) the import duty leviable on such goods and all penalties, rent, interest and other charges payable in respect of such goods have been paid; and".
15. Inserted (w.e.f. 14-5-2003) by section 114 of Act 32 of 2003.
16. Substituted by section 83 (w.e.f. 29-3-2018) of Finance Act, 2018 (13 of 2018), for "Provided that".
17. The words "rent, interest, other charges and" omitted (w.e.f. 14-5-2016) by section 132(iii) of the Finance Act, 2016 (28 of 2016).
18. Inserted (w.e.f. 18-4-2006) by section 59 of the Act 21 of 2006.
19. Substituted by section 83 (w.e.f. 29-3-2018) of Finance Act, 2018 (13 of 2018), for "Provided further that".
20. Substituted (w.e.f. 14-5-2016) by section 133(i) of the Finance Act, 2016 (28 of 2016), for "exportation".
21. Substituted by section 103 of the Finance Act, 2017 for clause (a). Earlier clause (a) was substituted (w.e.f. 10-5-2013) by section 74 of the Act 17 of 2013. Clause (a), before substitution, stood as under:
"(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;"
22. Substituted (w.e.f. 14-5-2016) by section 133(ii)(A) of the Finance Act, 2016 (28 of 2016), for clause (b). Clause (b), before substitution, stood as under:
"(b) the export duty, penalties, rent, interest and other charges payable in respect of such goods have been paid; and".
23. Substituted (w.e.f. 14-5-2016) by section 133(ii)(B) of the Finance Act, 2016 (28 of 2016) for "exportation".
24. Inserted by section 84 (w.e.f. 29-3-2018) of Finance Act, 2018 (13 of 2018).
25. Substituted (w.e.f. 11-5-1999) by section 100 of the Act 27 of 1999, for "Assistant Commissioner of Customs". Earlier the words "Assistant Commissioner of Customs" were substituted (w.e.f. 26-5-1995) by section 50 of the Act 22 of 1995, for the words "Assistant Collector of Customs".
26. Substituted (w.e.f. 14-5-2016) by section 134 of the Finance Act, 2016 (28 of 2016), for "re-exportation".
27. Clause (c) omitted (w.e.f. 14-5-2016) by section 135(a)(i) of the Finance Act, 2016 (28 of 2016). Clause (c), before omission, stood as under:
"(c) where any warehoused goods have been taken under section 64 as samples without payment of duty;"
28. Substituted (w.e.f. 23-12-1991) by section 9 of Act 55 of 1991, for "section 59".
29. The words, figures and letter "or section 59A" omitted (w.e.f. 13-5-1994) by section 60(5) of Act 32 of

1994.

30. Substituted (w.e.f. 14-5-2016) by section 135(a)(ii) of the Finance Act, 2016 (28 of 2016) for "exportation".

31. Substituted (w.e.f. 14-5-2016) by section 135(a)(iii) of the Finance Act, 2016 (28 of 2016) for "all penalties, rent, interest and other charges"

32. Substituted (w.e.f. 14-5-2016) by section 135(b) of the Finance Act, 2016 (28 of 2016), for "select".

33. Inserted (w.e.f. 14-5-2016) by section 136 of the Finance Act, 2016 (28 of 2016).

34. Inserted (w.e.f. 14-5-2016) by section 137 of the Finance Act, 2016 (28 of 2016).