

Chapter VIII - Goods in transit

SECTION 52. Chapter not to apply to baggage, postal articles and stores. - The provisions of this Chapter shall not apply to (a) baggage, (b) goods imported by post, and (c) stores.

1[SECTION 53. Transit of certain goods without payment of duty. - Subject to the provisions of section 11, where any goods imported in a conveyance and mentioned in the 2[arrival manifest or import manifest] or the import report, as the case may be, as for transit in the same conveyance to any place outside India or to any customs station, the proper officer may allow the goods and the conveyance to transit without payment of duty, subject to such conditions, as may be prescribed.]

3[SECTION 54. Transhipment of certain goods without payment of duty. - (1) Where any goods imported into a customs station are intended for transhipment, a bill of transhipment shall be presented to the proper officer in 4[such form and manner as may be prescribed]:

5[Provided that where the goods are being transhipped under an international treaty or bilateral agreement between the Government of India and Government of a foreign country, a declaration for transhipment instead of a bill of transhipment shall be presented to the proper officer in 4[such form and manner as may be prescribed].

(2) Subject to the provisions of section 11, where any goods imported into a customs station are mentioned in the 2[arrival manifest or import manifest] or the import report, as the case may be, as for transhipment to any place outside India, such goods may be allowed to be so transhipped without payment of duty.

(3) Where any goods imported into a customs station are mentioned in the 2[arrival manifest or import manifest] or the import report, as the case may be, as for transhipment -

(a) to any major port as defined in the Indian Ports Act, 1908 (15 of 1908), or the customs airport at Mumbai, Calcutta, Delhi or Chennai or any other customs port or customs airport which the Board may, by notification in the Official Gazette, specify in this behalf, or

(b) to any other customs station and the proper officer is satisfied that the goods are bona fide intended for transhipment to such customs station,

the proper officer may allow the goods to be transhipped, without payment of duty, subject to such conditions as may be prescribed for the due arrival of such goods at the customs station to which transhipment is allowed.]

6[SECTION 55. Liability of duty on goods transited under section 53 or transhipped under section 54. - Where any goods are allowed to be transited under section 53 or transhipped under sub-section (3) of section 54 to any customs station, they shall, on their arrival at such station, be liable to duty and shall be entered in like manner as goods are entered on the first importation thereof and the provisions of this Act and any rules and regulations shall, so far as may be, apply in relation to such goods.]

SECTION 56. Transport of certain classes of goods subject to prescribed conditions. - Imported goods may be transported without payment of duty from one land customs station to another, and any goods may be transported from one part of India to another part through any foreign territory, subject to such conditions as may be prescribed for the due arrival of such goods at the place of destination.

2016). Earlier section 53 was substituted (w.e.f. 1-8-1998) by section 101 of Act 21 of 1998. Section 53, before substitution by the Finance Act, 2016, stood as under:

“53. Transit of certain goods without payment of duty.- (1) subject to the provisions of section 11, any goods imported in a conveyance and mentioned in the import manifest or the import report, as the case may be, as for transit in the same conveyance to any place outside India or any customs station may be allowed to be so transited without payment of duty.”

2. Substituted by section 56 (w.e.f. 29.03.2018), by Finance Act, 2018 (13 of 2018), for “import manifest”.

3. Substituted (w.e.f. 1-8-1998) for section 54 by section 101 of the Act 21 of 1998.

4. Substituted by section 81 (w.e.f. 29-3-2018) of Finance Act, 2018 (13 of 2018), for “the prescribed form”.

5. Inserted (w.e.f. 11-5-1999) by section 106 of the Act 27 of 1999.

6. Substituted (w.e.f. 1-8-1998) for section 55 by section 101 of the Act 21 of 1998.