

GOODS IN TRANSIT

According to section 52, provisions relating to goods in transit shall not apply in relation to (a) baggage, (b) goods imported by post and (c) stores. Provisions relating to goods in transit are as follow :—

(I) Transit of certain goods without payment of duty [Sec. 53]

Any goods, not being prohibited goods, imported in a conveyance and mentioned in the arrival manifest or import manifest or import report, as the case may be as for transit in the same conveyance to any place outside India or any custom station, may be allowed to be so transported without payment of duty by the proper officer under prescribed conditions.

(II) Transshipment of goods without payment of duty [Sec. 54]

(1) If any goods imported into a custom port or custom airport are intended for transshipment, a bill of transshipment shall be presented to the proper officer in such form and manner as may be prescribed.

But, if 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 transshipment shall be presented to the proper officer in such form and manner as may be prescribed.

(2) If any goods, not being prohibited goods, imported into a custom station are mentioned in the arrival manifest or import manifest or the import report as the case may be, as for trans-shipment to any place outside India, such goods may be allowed to be so transhipped without payment of duty.

(3) If any goods imported into a custom station are mentioned in the arrival manifest or import manifest or import report, as the case may be, as for transshipment :—

(a) to any major port, as defined in Indian Ports Act, 1908 or the custom import at Mumbai, Kolkata, Delhi or Chennai or any other customs port or customs airport which the Board may, notify in this behalf, or

(b) to any other custom station and the proper officer is satisfied that the goods are bonafide intended for transshipment of such custom station,

the proper officer may allow the goods to be transhipped, without payment of duty, subject to such condition as may be prescribed for the due arrival of such goods at the custom station to which transshipment is allowed.

(III) Liability of duty on goods transited or transhipped [Sec. 55]

If any goods are allowed to be transited u/s 53 or transhipped u/s 54(3) to any custom station, then, 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, apply in relation to such goods.

(IV) Transport of certain classes of goods [Sec. 56]

Import goods may be transported without payment of duty from one land custom 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.

QUESTIONS

1. Discuss the import and export procedure as per the Customs Act, 1962.
2. What are the rules regarding loading and unloading of export goods or import goods ?
3. Discuss the rules regarding clearance of imported goods.
4. Discuss the rules regarding clearance of export goods.
5. When the goods is treated as in Transit under import and export ? Discuss provisions of goods being in transit.
6. Write short-notes on the followings :—
 - (a) Arrival manifest or import manifest and import report
 - (b) Export manifest and export report
 - (c) Custom Station
7. When a written order is required to leave the conveyance from the custom station ? Which class of conveyances are granted exemption ?

