

## Chapter XI - Special provisions regarding baggage, goods imported or exported by post and stores

### Baggage

**SECTION 77. Declaration by owner of baggage.** - The owner of any baggage shall, for the purpose of clearing it, make a declaration of its contents to the proper officer.

**SECTION 78. Determination of rate of duty and tariff valuation in respect of baggage.** - The rate of duty and tariff valuation, if any, applicable to baggage shall be the rate and valuation in force on the date on which a declaration is made in respect of such baggage under section 77.

**SECTION 79. Bona fide baggage exempted from duty.** - (1) The proper officer may, subject to any rules made under sub-section (2), pass free of duty

(a) any article in the baggage of a passenger or a member of the crew in respect of which the said officer is satisfied that it has been in his use for such minimum period as may be specified in the rules;

(b) any article in the baggage of a passenger in respect of which the said officer is satisfied that it is for the use of the passenger or his family or is a bona fide gift or souvenir; provided that the value of each such article and the total value of all such articles does not exceed such limits as may be specified in the rules.

(2) the Central Government may make rules for the purpose of carrying out the provisions of this section and, in particular, such rules may specify

(a) the minimum period for which any article has been used by a passenger or a member of the crew for the purpose of clause (a) of sub-section (1);

(b) the maximum value of any individual article and the maximum total value of all the articles which may be passed free of duty under clause (b) of sub-section (1);

(c) the conditions (to be fulfilled before or after clearance) subject to which any baggage may be passed free of duty.

(3) Different rules may be made under sub-section (2) for different classes of persons.

**SECTION 80. Temporary detention of baggage.** - Where the baggage of a passenger contains any article which is dutiable or the import of which is prohibited and in respect of which a true declaration has been made under section 77, the proper officer may, at the request of the passenger, detain such article for the purpose of being returned to him on his leaving India <sup>1</sup>[and if for any reason, the passenger is not able to collect the article at the time of his leaving India, the article may be returned to him through any other passenger authorised by him and leaving India or as cargo consigned in his name].

**SECTION 81. Regulations in respect of baggage.** - The Board may make regulations, -

(a) providing for the manner of declaring the contents of any baggage;

(b) providing for the custody, examination, assessment to duty and clearance of baggage;

(c) providing for the transit or transshipment of baggage from one customs station to another or to a place outside India.

### Goods imported or exported by post

<sup>2</sup>[**SECTION 82. Label or declaration accompanying goods to be treated as entry.** [Repealed by the Finance Act, 2017, section 104]].

**SECTION 83. Rate of duty and tariff valuation in respect of goods imported or exported by post.** - (1) The rate of duty and tariff value, if any, applicable to any goods imported by post shall be the rate and valuation in force on the date on which the postal authorities present to the proper officer a list containing the particulars of such goods for the purpose of assessing the duty thereon :

**Provided** that if such goods are imported by a vessel and the list of the goods containing the particulars was presented before the date of the arrival of the vessel, it shall be deemed to have been presented on the date of such arrival.

(2) The rate of duty and tariff value, if any, applicable to any goods exported by post shall be the rate and valuation in force on the date on which the exporter delivers such goods to the postal authorities for exportation.

**SECTION 84. Regulations regarding goods imported or to be exported by post.** - The Board may make regulations providing for

<sup>3</sup>[(a) the form and manner in which an entry may be made in respect of goods imported or to be exported by post;]

(b) the examination, assessment to duty, and clearance of goods imported or to be exported by post;

**(c) the transit or transhipment of goods imported by post, from one customs station to another or to a place outside India.**

#### **Stores**

**SECTION 85. Stores may be allowed to be warehoused without assessment to duty.** Where any imported goods are entered for warehousing and the importer makes and subscribes to a declaration that the goods are to be supplied as stores to vessels or aircrafts without payment of import duty under this Chapter, the proper officer may permit the goods to be warehoused without the goods being assessed to duty.

**SECTION 86. Transit and transhipment of stores.** - (1) Any stores imported in a vessel or aircraft may, without payment of duty, remain on board such vessel or aircraft while it is in India.

(2) Any stores imported in a vessel or aircraft may, with the permission of the proper officer, be transferred to any vessel or aircraft as stores for consumption therein as provided in section 87 or section 90.

**SECTION 87. Imported stores may be consumed on board a foreign-going vessel or aircraft.** - Any imported stores on board a vessel or aircraft (other than stores to which section 90 applies) may, without payment of duty, be consumed thereon as stores during the period such vessel or aircraft is a foreign-going vessel or aircraft.

**SECTION 88. Application of section 69 and Chapter X to stores.** - The provisions of section 69 and Chapter X shall apply to stores (other than those to which section 90 applies) as they apply to other goods, subject to the modifications that

(a) for the words "exported to any place outside India" or the word "exported", wherever they occur, the words "taken on board any foreign-going vessel or aircraft as stores" shall be substituted;

(b) in the case of drawback on fuel and lubricating oil taken on board any foreign-going aircraft as stores, sub-section (1) of section 74 shall have effect as if for the words "ninety-eight per cent", the words "the whole" were substituted.

**SECTION 89. Stores to be free of export duty.** - Goods produced or manufactured in India and required as stores on any foreign-going vessel or aircraft may be exported free of duty in such quantities as the proper officer may determine, having regard to the size of the vessel or aircraft, the number of passengers and crew and the length of the voyage or journey on which the vessel or aircraft is about to depart.

**SECTION 90. Concessions in respect of imported stores for the Navy.** - (1) Imported stores specified in sub-section (3) may without payment of duty be consumed on board a ship of the Indian Navy.

(2) The provisions of section 69 and Chapter X shall apply to stores specified in sub-section (3) as they apply to other goods, subject to the modifications that

(a) for the words "exported to any place outside India" or the word "exported" wherever they occur, the words "taken on board a ship of the Indian Navy" shall be substituted;

(b) or the words "ninety-eight per cent" in sub-section (1) of section 74, the words "the whole" shall be substituted.

(3) The stores referred to in sub-sections (1) and (2) are the following : -

(a) stores for the use of a ship of the Indian Navy;

(b) stores supplied free by the Government for the use of the crew of a ship of the Indian Navy in accordance with their conditions of service.

1. Inserted by Act 22 of 1995, section 63 (w.e.f. 26.05.1995)

2. Omitted by the **Finance Act, 2017**, section 104(w.e.f. 31.03.2017). Before omission Section 82 stood as under:

**82. Label or declaration accompanying goods to be treated as entry.** - In the case of goods imported or exported by post, any label or declaration accompanying the goods, which contains the description, quantity and value thereof, shall be deemed to be an entry for import or export, as the case may be, for the purposes of this Act.

1. Substituted by the **Finance Act, 2017**, section 105, for clause (a) (w.e.f. 31.3.2017). Clause (a), before substitution, stood as under:

(a) the form and manner in which an entry may be made in respect of any specified class of goods imported or to be exported by post, other than goods which are accompanied by a label or declaration containing the description, quantity and value thereof;

