

THE LAND CUSTOMS ACT
[INDIA ACT XIX, 1924.] (13th December. 1924.)

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2. In this Act, unless there is anything repugnant in the subject or context, -
 - (a) any reference to the passing or import or export of goods " **by land** " shall be deemed to include the passing or import or export of goods [by air or by any inland waterway]¹ constituting a foreign frontier or part of a foreign frontier ;
 - (b) "**Chief Customs-authority**" means such officer as the President of the Union may appoint in that behalf;
 - (c) "**Collector of Land Customs**" means a Collector of Land Customs appointed under section 3;
 - (d) "**dutiable goods** " means any article on which a duty of land customs is leviable by virtue of a notification issued under section 5 of the Burma Tariff Act;²
 - (e) "**foreign frontier**" means the frontier separating any foreign territory from any part of the Union of Burma ;
 - (f) "**foreign territory**" means any territory which has been declared under section 5 of the Burma Tariff Act² to be foreign territory for the purposes of that Act ; and
 - (g) "**land customs area**" means any area adjoining a foreign frontier for which a Collector of Land Customs has been appointed under section 3.
3. (1) The President of the Union may, by notification in the Gazette, appoint, for any area adjoining a foreign frontier and specified in the notification, a person to be the Collector of Land Customs and such other persons as he thinks fit to be Land Customs Officers.
(2) The President of the Union may delegate to the Chief Customs-authority any power conferred upon him by sub-section (1) and the Chief Customs-authority may delegate to any Collector of Land Customs any power to appoint Land Customs Officers which has been so delegated to it.
4. The Chief Customs-authority may, by notification in the Gazette. -

¹ Substituted by Act XVII, 1948.

² See now the Tariff Act, No. LXXII of 1953, at p. 507 post

- (a) establish land customs stations for the levy of land customs in any land customs area, and
 - (b) prescribe the routes by which alone goods, or any class of goods specified in the notification, may pass by land out of or into any foreign territory, or to or from any land customs station from or to any foreign frontier.
5. (1) Every person desiring to pass any goods, whether dutiable goods or not, by land out of or into any foreign territory shall apply in writing, in such form as the Chief Customs-authority may by notification in the Gazette prescribe, for a permit for the passage thereof, to the Land Customs Officer in charge of a land customs station established in a land customs area adjoining the foreign frontier across which the goods are to pass.
- (2) When the duty on such goods has been paid or the goods have been found by the Land Customs Officer to be free of duty, the Land Customs Officer shall grant a permit certifying that duty has been paid on such goods or that the goods are free of duty, as the case may be.
- (3) Any Land Customs Officer, duly empowered by the Chief Customs-authority in this behalf, may require any person in charge of any goods which such Officer has reason to believe to have been imported, or to be about to be exported, by land from, or to, any foreign territory to produce the permit granted for such goods ; and any such goods which are dutiable and which are unaccompanied by a permit or do not correspond with the specification contained in the permit produced, shall be detained and shall be liable to confiscation :
- Provided that nothing in this sub-section shall apply to any imported goods passing from a foreign frontier to a land customs station by a route prescribed in that behalf.
- (4) The Chief Customs-authority may, by notification in the Gazette, direct that the provisions of this section, or any specified provisions thereof, shall not, in any land customs area specified in the notification, apply in respect of goods of any class or value so specified.
6. A Land Customs Officer empowered in this behalf by the Chief Customs-authority shall pass free of duty any goods imported or exported by land by any passenger, if he is satisfied that the goods are the passenger's personal baggage in actual use.

7. (1) Any person who-
- (a) in any case in which the permit referred to in section 5 is required, passes or attempts to pass any goods by land out of or into any foreign territory through any land customs station without such permit, or
 - (b) conveys or attempts to convey to or from any foreign territory or to or from any land customs station any goods by a route other than the route, if any, prescribed for such passage under this Act, or
 - (c) aids in so passing or conveying any goods, or, knowing that any goods have been so passed or conveyed, keeps or conceals such goods or permits or procures them to be kept or concealed.

shall be liable to a penalty not exceeding, where the goods are not dutiable, fifty or, where the goods or any of them are dutiable, one thousand rupees, and any dutiable goods in respect of which the offence has been committed shall be liable to confiscation.

- (2) Where any dutiable goods, or any goods in respect of which a notification under section 19 of the Sea Customs Act, prohibiting the bringing or taking by land of such goods into the Union of Burma or any specified part thereof, has been issued, are passed by land out of any foreign territory, and the Land Customs Officer is of opinion that an offence under subsection (1) has been committed in respect of such goods and that the penalty provided in that sub-section is inadequate, he may make a complaint to a Magistrate having jurisdiction.
- (3) Such Magistrate shall thereupon inquire into and try the charge brought against the accused person and, upon conviction, may sentence him to imprisonment of either description for a term which may extend to six months, or to fine, not exceeding one thousand rupees, or to both, and may confiscate the goods in respect of which the offence has been committed.

8. No goods other than personal baggage or goods belonging to Government or mails shall be delivered or passed at any land customs station, except with the special permission of the Land Customs Officer in charge thereof,-

- (a) on any public holiday within the meaning of section 25 of the Negotiable Instruments Act, or on any day on which the passage and delivery of goods at such land customs station has been prohibited by the Chief Customs-authority by notification in the Gazette, or

- (b) on any day except between such hours as the Chief Customs- authority may. by a like notification, appoint.
9. (1) The provisions of the Sea Customs Act which are specified in the Schedule, together with all notifications, orders, rules or forms issued, made or preserved thereunder, shall, so far as they are applicable, apply for the purpose of the levy of duties of land customs under this Act in like manner as they apply for the purpose of the levy of duties of customs on goods imported or exported by sea, [or for other purposes to which the said provisions relate.]¹
- (2) For the purpose of such application the said provisions, notifications, orders, rules and forms may be construed with such alterations as may be necessary or proper to adapt them for the said purpose, but not so as otherwise to affect the substance thereof, and in particular-
- (a) references to bills of entry and to shipping bills shall be deemed to be references, respectively, to applications for permits to import and applications for permits to export such as are referred to in section 5,
 - (b) references to a Chief Customs Officer shall be deemed to be references to a Collector of Land Customs,
 - (c) references to a Customs Collector shall be deemed to be references to a Land Customs Officer for the time being in charge of a land customs station or duly authorized to perform all, or any I special, duties of an officer so in charge,
 - (d) references to a custom-house shall be deemed to be references to a land customs station,
 - (e) references to a customs-port shall be deemed to be references to a land customs area.
 - (f) references to a foreign port shall be deemed to be references to foreign territory,
 - (g) references to goods brought by sea to, and to goods shipped or brought for shipment at. a customs-port shall be deemed to be references respectively to goods brought across a foreign frontier into a land customs area and to goods brought to a land customs station for export,

¹ Inserted by Act LIII, 1953

- (h) references to Officers of Customs shall be deemed to be references to Collectors of Land Customs or Land Customs Officers appointed under this Act.
- (i) references to persons on board of any vessel or boat in any port or to persons landing shall be deemed to be references to persons who have entered a land customs area from foreign territory, and
- (j) references to " this Act" shall be deemed to be references to the Sea Customs Act, as applied for the purposes of this Act, or to this Act, as the case may require.

SCHEDULE ¹

(See section 9.)

Provisions of the Sea Customs Act which are made applicable for the levy of duties of land customs and for other purposes.

Section 4, 8 to 10, 19A, 21, 23, 25, 26, 29 to 36, 37 (except the proviso), 38 to 40, 88, section 167, Nox. 1, 8, 9, 37 to 40 and 72 to 80, sections 167A, 168 to 176, 178 to 181, 182 to 184, 186, 186A, 187 to 197 and 200 to 204.

¹ Substituted by Act LIII, 1953