



Chapter 1

CONSTITUTIONAL PROVISION & LEVY OF CUSTOMS DUTY

Sec 12: charging section

or
Except as otherwise provided in this Act
any other law for time being in force.

Duties of customs [BCD]
shall be levied

at such rates as may be specified under
CTA, 1975 OR
any other law for time being in force.

On goods

Imported in India

Exported from India

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Sec 2(18) Export.

Means taking out of India to a place outside India.

Sec 2(22) goods.
It includes.

- a) Vessels, Aircraft & vehicles
- b) Stores
- c) Baggage
- d) Currency & NI
- e) any other kind of movable property.

Sec 2(38) Stores.

Means goods for use in a vessels or Aircraft.

- includes.
- fuel
 - Spare parts
 - other article of equipment.
- Whether or not for immediate fittings.

Sec 2(13) Baggage

Includes

↓
Un-accompanied baggage

but does not include.

↓
Motor vehicle.

General meaning: → "belongings with which one travels"

Sec 2(27) India.

India includes the T.W. of India.

Sec 2(23) Import.

means "bringing into India from a place outside India"