

Uncleared Goods (Bill of Entry) Regulations, 1972

Notification No. 99-Cus., dated 26th August, 1972.

In exercise of the powers conferred by section 157 of the Customs Act, 1962 (52 of 1962), the Central Board of Excise and Customs hereby makes the following regulations, namely:-

1. Short title.-

These regulations may be called the Uncleared Goods (Bill of Entry) Regulations, 1972.

2. Preparation of Bill of Entry in respect of goods to be sold at an auction.-

The person having the custody of goods that are not cleared for home consumption within the period specified in section 48 of the Customs Act, 1962 (52 of 1962) (hereinafter referred to as the said Act) shall prepare a Bill of Entry in the form appended, to these regulations, of such goods to be sold in auction under section 48 of the said Act.

3. Bill of Entry to be presented to the proper officer. -

This Bill of Entry prepared under regulation 2 shall be deemed to be the bill of entry under subsection (1) of section 46 of the said Act and presented to the proper officer :

Provided that the said Bill of Entry shall not be deemed to be the bill of entry in respect of goods which are not actually sold in the auction held for the sale of goods specified in that bill of entry, and actually delivered to the buyer.