

## **IMPORTED STORES (RETENTION ON BOARD) REGULATIONS, 1963**

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## **IMPORTED STORES (RETENTION ON BOARD) REGULATIONS, 1963**

C.B.R. Notification No. 57-Cus., dated 1st February, 1963. In exercise of the powers conferred by section 157 of the Customs Act, 1962 (52 of 1962), the Central Board of Revenue hereby makes the following regulations, namely:-

### **1. Short title :-**

These regulations may be called the Imported Stores (Retention on Board) Regulations, 1963.

### **2. Consumable stores on board to be sealed :-**

Any imported stores on board a vessel arriving from a foreign port or an aircraft arriving from a foreign airport may remain on board such vessel or aircraft without payment of import duty leviable thereon during the period such vessel or aircraft is not a foreign-going vessel or aircraft, subject to the condition that where such stores are consumable stores -

(a) in the case of alcoholic liquor, cigarettes, cigars and pipe tobacco, such stores are kept under Customs seal;

(b) in the case of consumable stores other than those specified in clause (a) such of other stores are likewise kept under Customs seal: Provided that if the proper officer is satisfied that it is not practicable so to do, he may, after taking inventory of such other stores, allow them to remain on board without being put under Customs seal.

### **3. Customs seal not to be broken :-**

Where any stores have been kept under Customs Seal, such seal shall not be broken until the vessel or aircraft becomes a foreign-

going vessel or aircraft.