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**Customs Act 1962**

**Serial Number: 52 of 1962**

**Date of passing: 13 December 1962**

**Long title: An Act to consolidate and amend the law relating to Customs.**

**Enacting formula: Be it enacted by Parliament in the Thirteenth Year of the Republic of India as follows.**

SYNOPSIS

A customary duty

**A customary duty**

It was an ancient custom that whenever a merchant entered a kingdom with his merchandise, he had to make a suitable offering of gifts to the king. In course of time, the modern state formalised this custom into custom duty which the State collects on goods imported into or, occasionally, exported out of its frontiers. As the word ‘duties’ is plural implying multiplicity of duty, the duties imposed are many fold namely: basic duty, countervailing duty, additional duty, national calamity contingent duty, anti-dumping duty, and safeguard duty.