

Customs Act 1962 s 157 - General power to make regulations

(1) Without prejudice to any power to make regulations contained elsewhere in this Act, the Board may make regulations consistent with this Act and the rules, generally to carry out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such regulations may provide for all or any of the following matters, namely:—

(a) the form and manner to deliver or present] of a bill of entry, shipping bill, bill of export, arrival manifest or import manifest, import report, departure manifest or export manifest], export report, bill of transshipment, declaration for transshipment boat note and bill of coastal goods;

(ai) the manner of export of goods, relinquishment of title to the goods and abandoning them to customs and destruction or rendering of goods commercially valueless in the presence of the proper officer under clause (d) of sub-section (1) of section 26A;

(aii) the form and manner of making application for refund of duty under sub-section (2) of section 26A;

(aa) the form and manner in which an application for refund shall be made under section 27;

(ab) the form, the particulars, the manner and the time of delivering the passenger and crew manifest for arrival and departure and passenger name record information and the penalty for delay in delivering such information under sections 30A and 41A;

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**(b) the conditions subject to which the transshipment of all or any goods under sub-section (3) of section 54, the transportation of all or any goods under section 56 and the removal of warehoused goods from one warehouse to another under section 67, may be allowed without payment of duty;**

**(c) the conditions subject to which any manufacturing process or other operations may be carried on in a warehouse under section 65.**

**(d) the time and manner of finalisation of provisional assessment;**

**(e) the manner of conducting pre-notice consultation;**

**(f) the circumstances under which, and the manner in which, supplementary notice may be issued;**

**(g) the form and manner in which an application for advance ruling or appeal shall be made, and the procedure for the Authority, under Chapter VB;**

**(h) the manner of clearance or removal of imported or export goods;**

**(i) the documents to be furnished in relation to imported goods;**

**(j) the conditions, restrictions and the manner of making deposits in electronic cash ledger, the utilisation and refund therefrom and the manner of maintaining such ledger;**

**(k) the manner of conducting audit;**

**(l) the goods for controlled delivery and the manner thereof;**

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**(m) the measures and separate procedure or documentation for a class of importers or exporters or categories of goods or on the basis of the modes of transport of goods.**

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