

Customs Act 1962 s 90 - Concessions in respect of imported stores for the Navy

(1) Imported stores specified in sub-section (3) may without payment of duty be consumed on board a ship of the Indian Navy.

(2) The provisions of section 69 and Chapter X shall apply to stores specified in sub-section (3) as they apply to other goods, subject to the modifications that—

(a) for the words ‘exported to any place outside India’ or the word ‘exported’ wherever they occur, the words ‘taken on board a ship of the Indian Navy’ shall be substituted;

(b) for the words ‘ninety-eight per cent.’ in sub-section (1) of section 74, the words ‘the whole’ shall be substituted.

(3) The stores referred to in sub-sections (1) and (2) are the following:—

(a) stores for the use of a ship of the Indian Navy;

(b) stores supplied free by the Government for the use of the crew of a ship of the Indian Navy in accordance with their conditions of service.