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**Customs Act 1962 s 28A - Power not to recover duties  
not levied or short-levied as a result of general  
practice**

**(1) Notwithstanding anything contained in this Act, if the  
Central Government is satisfied—**

**(a) that a practice was, or is, generally prevalent regarding  
levy of duty (including non-levy thereof) on any goods  
imported into, or exported from, India; and**

**(b) that such goods were, or are, liable —**

**(i) to duty, in cases where according to the said practice the  
duty was not, or is not being, levied, or**

**(ii) to a higher amount of duty than what was, or is being,  
levied, according to the said practice, then, the Central  
Government may, by notification in the Official Gazette,  
direct that the whole of the duty payable on such goods, or, as  
the case may be, the duty in excess of that payable on such  
goods, but for the said practice, shall not be required to be  
paid in respect of the goods on which the duty was not, or is  
not being, levied, or was, or is being, short-levied, in  
accordance with the said practice.**

**(2) Where any notification under sub-section (1) in respect  
of any goods has been issued, the whole of the duty paid on  
such goods, or, as the case may be, the duty paid in excess of  
that payable on such goods, which would not have been paid  
if the said notification had been in force, shall be dealt with in  
accordance with the provisions of sub-section (2) of section  
27: Provided that the person claiming the refund of such duty  
or, as the case may be, excess duty, makes an application in**

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**this behalf to the Assistant Commissioner of Customs or Deputy Commissioner of Customs, in the form referred to in sub-section (1) of section 27, before the expiry of six months from the date of issue of the said notification.**

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