

Customs Act 1962 s 69 - Clearance of warehoused goods for export

(1) Any warehoused goods may be exported to a place outside India without payment of import duty if—

(a) a shipping bill or a bill of export or the form as prescribed under section 84 has been presented in respect of such goods;

(b) the export duty, fine and penalties payable in respect of such goods have been paid; and

(c) an order for clearance of such goods for export] has been made by the proper officer. 1Provided that the order referred to in clause (c) may also be made electronically through the customs automated system on the basis or risk evaluation through appropriate selection criteria.

(2) Notwithstanding anything contained in sub-section (1), if the Central Government is of opinion that warehoused goods of any specified description are likely to be smuggled back into India, it may, by notification in the Official Gazette, direct that such goods shall not be exported to any place outside India without payment of duty or may be allowed to be so exported subject to such restrictions and conditions as may be specified in the notification.