

|         |             |        |   |
|---------|-------------|--------|---|
| Section | Sub-section | Clause | <b>Amendments of Act IV of 1969.</b> - In the Customs Act, 1969 (IV of 1969) <b>NEW / inserted</b> <del>Omitted or deleted</del> substituted Gazette Finance Act 2021 |
|         |             |        | In the Customs Act, 1969 (IV of 1969), the following further amendments shall be made, namely:-   |

|     |  |  |                                   |
|-----|--|--|-----------------------------------|
| 156 |  |  | <b>Punishment for offences.</b> - |
|     |  |  |                                   |

|                      |   | Offences   | Penalties   | Section of this Act to which offence has reference. |                               |                      |                                |                      |                                  |                      |   |         |
|----------------------|---|--|---|---|-------------------------------|----------------------|--------------------------------|----------------------|----------------------------------|----------------------|---|---------|
|                      |   | (1)  | (2)   | (3)   |                               |                      |                                |                      |                                  |                      |   |         |
| 1                    | ii  | If any person contravenes the requirement of placement of invoice and packing list inside the import container or consignment. | Such person shall be liable to a penalty as under:- <del>not exceeding fifty thousand rupees</del><br><table border="1"> <tr> <td>1<sup>st</sup> Time</td> <td>Rs. <del>100,000</del> 50,000</td> </tr> <tr> <td>2<sup>nd</sup> Time</td> <td>Rs. <del>500,000</del> 250,000</td> </tr> <tr> <td>3<sup>rd</sup> Time</td> <td>Rs. <del>1,000,000</del> 500,000</td> </tr> <tr> <td>4<sup>th</sup> Time</td> <td><del>outright confiscation of goods and blockage of WEBOC user ID for one year.</del></td> </tr> </table> | 1 <sup>st</sup> Time                                | Rs. <del>100,000</del> 50,000 | 2 <sup>nd</sup> Time | Rs. <del>500,000</del> 250,000 | 3 <sup>rd</sup> Time | Rs. <del>1,000,000</del> 500,000 | 4 <sup>th</sup> Time | <del>outright confiscation of goods and blockage of WEBOC user ID for one year.</del> | General |
| 1 <sup>st</sup> Time | Rs. <del>100,000</del> 50,000   |  |   |   |                               |                      |                                |                      |                                  |                      |   |         |
| 2 <sup>nd</sup> Time | Rs. <del>500,000</del> 250,000  |  |   |   |                               |                      |                                |                      |                                  |                      |   |         |
| 3 <sup>rd</sup> Time | Rs. <del>1,000,000</del> 500,000  |  |   |   |                               |                      |                                |                      |                                  |                      |   |         |
| 4 <sup>th</sup> Time | <del>outright confiscation of goods and blockage of WEBOC user ID for one year.</del> |  |   |   |                               |                      |                                |                      |                                  |                      |   |         |