THE CUSTOMS ACT,1969

CHAPTER XVII

OFFENCES AND PENALTIES

156. Punishment for offences.- (1) Whoever commits any offence described in column 1 of the Table below shall, in addition to and not in derogation of any punishment to which he may be liable under any other law, be liable to the punishment mentioned against that offence in column 2 thereof:-

TABLE

S.No.	Offences	Penalties	Section of this Act to which offence has reference.
	(1)	(2)	(3)
1[80](i).	If any person contravenes any provision of this Act or any rule made thereunder, or abets any such contravention or fails to comply with any provision of this Act or any such rule with which it was his duty to comply where no express penalty has been provided elsewhere for such contravention or failure,	such person shall be liable to a penalty not exceeding [1][[69.][fifty] thousand] rupees.	General
[81, 89] (ii)	[Omitted]		
[89](iii)	If any person fails to attach or electronically upload mandatory documents required under section 79 or 131 of the Customs Act, 1969-,	Such person shall be liable to a penalty not exceeding Rs.50,000/-	General

2.(i)	If any goods imported by sea or air be unloaded or attempted to be unloaded at any place other than a customs-port or customs-airport declared under section 9 for unloading of such goods; or	such person shall be liable to a penalty not exceeding [2][ten thousand] rupees; and such goods shall be liable to confiscation.	9 & 10
(ii)	If any goods be imported by land or inland water through any route other than a route declared under clause (c) of section 9 for the import of such goods; or		
(iii)	If any goods be attempted to be exported by sea or air from any place other than a customs-port or customs airport appointed for the loading of such goods; or		9 & 10
(iv)	If any goods be attempted to be exported by land or inland water through any route other than a route declared under clause (c) of section 9 for the export of such goods; or		
(v)	If any imported goods be brought into any bay, gulf, creek or river for the purpose of being landed at a place other than a customs-port; or		
(vi)	If any goods be brought near the land frontier or the coast of Pakistan or		

	near any bay, gulf, creek or river for the purpose of being exported from a place other than a customs-station or where any place has been approved under clause (b) of section 10 for the loading of such goods from any place other than the place so approved,		
3.(i)	If any person exports or lands goods, or aids in the export of landing of goods, or knowingly keeps or conceals or knowingly permits or procures to be kept or concealed, any goods exported or landed or intended to be exported or landed contrary to the provisions of this Act; or	such person shall be liable to a penalty not exceeding [1][twenty-five thousand] rupees.	General
(ii)	If any person be found to have been on board any conveyance liable to confiscation on account of the commission of the offence under clause 4 of this Table, while such conveyance is within any place which is not a customs-station for the export and landing of goods,		9 & 10
4.	If any conveyance which has been within the limits of any customs-station in Pakistan with goods on board, be afterwards	the duty in respect of goods so lost or deficient shall be payable by the person-in-charge of the conveyance; and such conveyance shall	9 & 10

	found anywhere in Pakistan with the whole or any portion of such goods missing unless the person-in-charge of the conveyance be able to account for the loss of, or deficiency in the goods,	also be liable to confiscation.	
5.(i)	If any goods are unloaded from any conveyance inward bound, without the authority of the appropriate officer into any other conveyance at any place other than a place declared under section 9 for the unloading of goods; or if any goods are loaded into any conveyance outward bound from any other conveyance, without such authority, from or at any place other than a place declared under section 9 for the loading of goods; or	the person-in-charge of every such conveyance used for irregular import or export of goods, shall be liable to a penalty not exceeding [1][twenty-five thousand] rupees; and the goods and the conveyance shall also be liable to confiscation.	9 & 10
(ii)	If any goods on which drawback has been granted are put, without such authority, on board any conveyance for the purpose of being relanded,		
6.	If any vessel arriving at, or departing from, any customs-port fails, when so required under section 14 to bring to at any such station as has been appointed by the Collector	the master of such vessel shall be liable to a penalty not exceeding [2][ten thousand] rupees.	14

	of Customs for the boarding or landing of an officer of customs,		
7(i)	If any vessel arriving at any customs-port, after having come to its proper place of mooring or unloading, removes from such place, except with the authority of the Conservator, obtained in accordance with the provisions of the Ports Act,1908 (XV of 1908) or other lawful authority, to some other place of mooring or unloading; or	the master of such vessel shall be liable to a penalty not exceeding [2][ten thousand] rupees; and the vessel, if not entered, shall not be allowed to enter until the penalty is paid.	14
(ii)	If any vessel not brought into port by a pilot be not anchored or moored in accordance with any direction of the Collector of Customs under section 14,		
[83][7A.	If any agency or person including port authorities managing or owning a customs port, customs airport or a land customs station or a container freight station, fails to entertain a delay and detention certificate issued by the officer of Customs,	Such agency or person or port authority shall be liable to a penalty not exceeding five hundred thousand Rupees.	14A]
[3,88][8.(i)	where any goods [90][including essential commodities as notified by the Board] be smuggled into or out of	such goods shall be liable to confiscation and any person concerned in the offence shall be liable to-	General]

Pakistan,-

(a) if the value of the goods is from PKR 500,001 to 3,000,000 (both inclusive);	a penalty not exceeding the value of the goods; and upon conviction by a Special Judge he shall further be liable to imprisonment for a term not exceeding two years;
(b) if the value of the goods is from PKR 3,000,001 to 5,000,000 (both inclusive);	a penalty not exceeding two times [92][but not less than] the value of the goods; and upon conviction by a Special Judge he shall further be liable to imprisonment for a term not exceeding three years: Provided that the sentence of the imprisonment shall not be less than two years.
(c) if the value of the goods is from PKR 5,000,001 to 7,500,000 (both inclusive);	a penalty not exceeding three times [92][but not less than] the value of the goods; and upon conviction by a Special Judge he shall further be liable to imprisonment for a term not exceeding five years: Provided that the sentence of the imprisonment shall not be less than two and half years.
(d) if the value of the goods is from PKR 7,500,001 to 10,000,000 (both inclusive);	a penalty not exceeding four times [92][but not less than] the value of the goods; and upon conviction by a Special Judge he shall further be liable to

		imprisonment for a term not exceeding ten years: Provided that the sentence of the imprisonment shall not be less than three years.
	(e) if the value of the goods exceeds PKR 10,000,000;	a penalty not exceeding five times [92][but not less than] the value of the goods; and upon conviction by a Special Judge he shall further be liable to imprisonment for a term not exceeding fourteen years: Provided that the sentence of the imprisonment shall not be less than five years and the whole or any part of his moveable and immoveable assets and property shall also be liable to forfeiture in accordance with section 187 of the Customs Act, 1969: Provided further that, in the case of such goods as may be notified by the Federal Government in the official Gazette, the sentence of imprisonment shall not be less than five years and the whole or any part of his property shall also be liable to forfeiture.
[9][(ii)	If the smuggled goods are narcotics drugs, psychotropic substances or controlled substances,-	such goods shall be liable to confiscation and any person concerned in the offence shall be liable to –
	(a) if the quantity of the	imprisonment which may

	narcotic drug, psychotropic substance of controlled substance is one hundred grams or less;	extend to two years, or with fine, or with both; imprisonment which may extend to seven years and shall also be liable to fine;	
	(b) if the quantity of the narcotic drug, psychotropic substance or controlled substance exceeds one hundred grams but does not exceed one kilogram;	death or imprisonment for life, or imprisonment for a term which may extend to fourteen years and shall also be liable to fine which may be upto one million rupees;	
	(c) if the quantity of the narcotic drug, psychotropic substance or controlled substance exceeds the limit specified in clause (b);	Provided that, if the quantity exceeds ten kilograms the punishment shall not be less than imprisonment for life.	
[87,88][(iii)	If the smuggled or prohibited goods comprise currency, gold, silver, platinum or precious stones in any form-	such currency or goods shall be liable to confiscation and any person concerned in the offence shall be liable to-	General]
	(a) if the value of the currency or goods is upto US $ 10,000 or equivalent in value (currency of other denomination) etc;	a penalty not exceeding the value of the goods; and upon conviction by a Special Judge he shall further be liable to imprisonment for a term not exceeding two years;	
	(b) if the value of the currency or goods is from US $ 10,001 to US $ 20,000 (both inclusive) or equivalent in value (currency of other denomination) etc;	a penalty not exceeding two times the value of the goods; and upon conviction by a Special Judge he shall further be liable to imprisonment for a term not exceeding three years: Provided that the	

	sentence of the imprisonment shall not be less than two years.
(c) if the value of the currency or goods is from US $ 20,001 to US $ 50,000 (both inclusive) or equivalent in value (currency of other denomination) etc;	a penalty not exceeding three times the value of the goods; and upon conviction by a Special Judge he shall further be liable to imprisonment for a term not exceeding five years: Provided that the sentence of the imprisonment shall not be less than two and half years.
(d) if the value of the currency or goods is from US $ 50,001 to US $ 100,000 (both inclusive) or equivalent in value (currency of other denomination) etc;	a penalty not exceeding four times the value of the goods; and upon conviction by a Special Judge he shall further be liable to imprisonment for a term not exceeding ten years: Provided that the sentence of the imprisonment shall not be less than three years.
(e) if the value of the currency or goods exceeds US $ 100,000 or equivalent in value (currency of other denomination) etc;	a penalty not exceeding five times the value of the goods; and upon conviction by a Special Judge he shall further be liable to imprisonment for a term not exceeding fourteen years: Provided that the sentence of the imprisonment shall not be less than five years and the whole or any part of his moveable and immoveable assets and property shall also be liable to forfeiture in accordance with section

		187 of the Customs Act, 1969.	
[88](iv)	[Omitted]		
[93][(v)	If the smuggled goods are identified and categorized as nuclear material: Provided that if any offence specified within this section concerns breach of national security, the same shall be dealt with under the National Command Authority Act, 2010, (V of 2010), if-	such goods shall be liable to confiscation and any person concerned in the offence shall be liable to-	
	(a) the quantity and form of nuclear material is that as defined in the Regulations on Physical Protection of Nuclear Material and Nuclear Installations – (PAK/925) or any amendment therein as determined by PNRA, in case of- (i) unirradiated Plutonium including all plutonium except that with isotopic composition exceeding eighty percent of Plotunium-238, is less than fifteen grams, or; (ii) unirradiated Uranium enriched to twenty percent or more of U-235, is less than fifteen	imprisonment which may extend to seven years, or with fine which may be up to one million rupees, or with both.	

	grams, or; (iii) unirradiated uranium enriched to ten percent U-235 but less than twenty percent of U-235, is less than 1kg, or; (iv) unirradiated uranium enriched above natural, but less than ten percent U-235 is less than ten kgs, or; (v) unirradiated U-233, is less than fifteen grams.		
	(b) the quantity and form of nuclear material is that as defined in the Regulations on Physical Protection of Nuclear Material and Nuclear Installations – (PAK/925) or any amendment therein, and determined by PNRA, in case of; (i) unirradiated Plutonium including all plutonium except that with isotopic composition exceeding eighty percent of Plotunium-238, is fifteen grams but does not exceed 500 grams, or; (ii) unirradiated Uranium enriched to twenty percent or more of U-	imprisonment which may extend to ten years and shall also be liable to fine which may be up to five million rupees.	

	235, is fifteen grams or more but does not exceed one kilogram, or; (iii) unirradiated uranium enriched to ten percent U-235 but less than twenty percent of U-235, is 1kg or more but does not exceed ten kgs, or; (iv) unirradiated uranium enriched above natural, but less than ten percent U-235, is more than ten kgs, or; (v) unirradiated U-233, is fifteen grams or more but does not exceed five hundred grams;		
	(c) the quantity and form of nuclear material is that as defined in the Regulations on Physical Protection of Nuclear Material and Nuclear Installations – (PAK/925) or any amendment therein as determined by PNRA, in case of- (i) unirradiated plutonium including all plutonium except that with isotopic composition exceeding eighty percent of plotunium-238, is	imprisonment for life, or imprisonment for a term which may extend to fourteen years and shall also be liable to fine which may extend to ten million rupees.	

	more than five hundred grams but does not exceed two Kgs, or; (ii) unirradiated Uranium enriched to twenty percent or more of U-235, is more than one Kg but does not exceed five kilograms, or; (iii) unirradiated uranium enriched to ten percent U-235 but less than twenty percent of U-235, is more than ten kgs, or; (iv) unirradiated U-233, is more than five hundred grams but does not exceed two Kgs;		
	(d) the quantity and form of nuclear material is that as defined in the Regulations on Physical Protection of Nuclear Material and Nuclear Installations – (PAK/925) or any amendment therein as determined by PNRA, in case of- (i) unirradiated plutonium including all plutonium except that with isotopic composition exceeding	imprisonment for life, or imprisonment for a term which shall not be less than fourteen years and shall also be liable to fine which may be up to five million rupees	

	80% of Plotunium-238, is more than two Kgs, or; (ii) unirradiated Uranium enriched to twenty percent or more of U-235, is more than five kilograms, or; (iii) unirradiated U-233, is more than two Kgs; and		
(vi)	If the smuggled goods are identified and categorized as radioactive material and radioactive sources: Provided that if any offence specified within this section concerns breach of national security, the same shall be dealt with under the National Command Authority Act, 2010, if-	such goods shall be liable to confiscation and any person concerned in the offence shall be liable to;	
	(a) the activity (A) to dangerous value (D) ratio of radioactive materials or radioactive sources, as defined in the Regulations on Security of Radioactive Sources-(PAK/926) or any amendment therein as determined by the PNRA, does not exceed one (1) in numeric number;	imprisonment which may extend to two years, or with fine, or with both	

	(b) the activity (A) to dangerous value (D) ratio of radioactive materials or radioactive sources, as defined in the Regulations on Security of Radioactive Sources-(PAK/926) or any amendment therein as determined by the PNRA, is more than one but does not exceed ten in numeric number;	imprisonment which may extend to seven years, or with fine, or with both	
	(c) the activity (A) to dangerous value (D) ratio of radioactive materials or radioactive sources, as defined in the Regulations on Security of Radioactive Sources-(PAK/926) or any amendment therein as determined by the PNRA, is more than ten (10) but does not exceed thousand in numeric number; and	imprisonment which may extend to fourteen years and shall be liable to fine upto five million;	
	(d) the activity (A) to dangerous value (D) ratio of radioactive materials or radioactive sources, as defined in the Regulations on Security of Radioactive Sources-	imprisonment for life, or imprisonment for a term which shall not be less than fourteen years and shall also be liable to fine which may be up to five million rupees;]	

	(PAK/926) or any amendment therein as determined by the PNRA, exceeds the limit specified under clause (c).		
9.	(i) If any goods, not being goods referred to in clause 8, are imported into or exported from Pakistan evading payment of leviable customs-duties or in violation of any prohibition or restriction on the importation or exportation of such goods imposed by or under this Act or any other law; or (ii) If any attempt be made so to import or export any such goods; or (iii) If any such goods be found in any package produced before any officer of customs as containing no such goods; or (iv) If any such goods be found either before or after landing or shipment to have been concealed in any manner on board any conveyance within the limits of any seaport, airport, railway station or other place where conveyances are ordinarily loaded or unloaded; or	Such goods shall be liable to confiscation; and any person concerned in the offence shall also be liable to a penalty not exceeding two times [92,93][omitted] the value of the goods.	15 & 16

(v)	If any such goods, the exportation of which is prohibited or restricted as aforesaid be brought within a customs area or to a wharf, with the intention of loading them on a conveyance for exportation in violation of such prohibition or restriction,		
10.	If, upon an application to pass any goods through the custom-house, any person not being the owner of such goods, and not having proper and sufficient authority from the owner, subscribes or attests any document relating to any goods on behalf of such owner,	such person shall be liable to a penalty not exceeding [1][twenty-five thousand] rupees.	General
[10][10 (A)	If any condition, limitation or restriction imposed by Federal Government or by the Board for grant of partial or total exemption from customs duties is violated in respect of the goods on which exemption has been granted,	such goods shall be liable to confiscation and the person to whom the exemption was granted shall be liable to a penalty not exceeding ten times the value of goods; and upon conviction by a Special Judge he shall further be liable to imprisonment for a term not exceeding two years].	19 & 20

11.	If any goods which have been allowed temporary admission under section 21 without payment of duty subject to the condition of subsequent export be not exported, or any goods duty on which has not been paid or having been paid has been refunded be sold or transferred or otherwise disposed of in contravention of the rules or a special order made under that section,	any person who sells, transfers or otherwise disposes of such goods or aids or abets the sale, transfer or disposal of such goods, and any person in whose possession such goods are found shall be liable to a penalty not exceeding five times the duty chargeable on such goods; and such goods shall also be liable to confiscation.	21
[11][12	If a person contravenes the provisions of section 26 and does not furnish any information as required by the rules,	such person shall be liable to a penalty not exceeding one million rupees and on conviction by a Special Judge shall be liable to imprisonment for a term not exceeding one year or with both.	26(1) and 26(4)
[12][12A	If any person contravenes the provisions of section 26A [84][and 155M] does not furnish any information as required by the rules,	such person shall be liable to a penalty not exceeding one million rupees and on conviction by a Special Judge shall be liable to imprisonment for a term not exceeding one year or with both.	26A [84][and 155M]
12B	If any person contravenes the provisions of section 26B and does not furnish any record, documents or information as required by the rules,	such person shall be liable to a penalty not exceeding one million rupees and on conviction by a Special Judge shall be liable to imprisonment for a term not exceeding one year or with both.	26B]
13.	If any person willfully contravenes any rule	such person shall be liable to a penalty not exceeding	28

	relatable to section 28 with respect to any spirits,	[2][ten thousand rupees;] and all such spirit shall be liable to confiscation.	
[85][14	If any person commits an offence under (i) sub-section (1) or sub-section (2) of section 32;	such person shall be liable to a penalty not exceeding one hundred thousand rupees or three times the value of the goods in respect of which such offence is committed, whichever be greater; and such goods shall also be liable to confiscation; and upon conviction by a Special Judge he shall further be liable to imprisonment for a term not exceeding three years, or to fine, or to both;	32
	(ii) sub-section (3) or sub-section (3A) of section 32,	such person shall be liable to a penalty not exceeding fifty thousand rupees or two times the value of the goods in respect of which such offence is committed, whichever be greater.	32]
[14][14A.	If any person commits an offence Under section 32A.	such person shall be liable to a penalty not exceeding three times the value of the goods in respect of which such offence is committed and such goods shall also be liable to confiscation and upon conviction by a Special Judge he shall further be liable to imprisonment for a term which may extend to ten years but shall not be less than five years or to fine, or to both.	32A.]
[85][14B	If any person commits an	Such person shall be liable	32C]

	offence under section 32C,	to penalty not exceeding two hundred thousand rupees or three times the value of goods in respect of which such offence is committed whichever is greater; and such goods shall also be liable to confiscation; and upon conviction by a special judge he shall further be liable to imprisonment for a term not exceeding five years and to a fine which may extend upto one million rupees.	
15.	If any goods in respect of which drawback has been paid or any warehoused goods cleared for exportation are not duly exported or after being exported are unloaded or relanded at any other place in Pakistan otherwise than in accordance with the provisions of this Act and the rules.	any person who fails to export such goods or who unloads or relands the goods or any person who aids or abets the evasion of export of such unloading or relanding shall be liable to a penalty not exceeding three times the value of such goods or [1][twenty five thousand rupees,] whichever be higher; and the goods which are not so exported or which are so unloaded or relanded together with the conveyance from which they are unloaded or relanded shall also be liable to confiscation.	35 & 105
16.	If any provisions or stores on which drawback has been paid or on which duty has not been paid for reason of their being provisions or stores	such provisions or stores shall be liable to confiscation.	24 & 35

	meant, to be exported for use on board are not loaded on board or after being loaded are subsequently unloaded without the permission of the appropriate officer.		
17.	If any person fraudulently claims drawback on any goods on which drawback is disallowed under section 39 or includes any such goods in his claim for drawback,	[16][such person shall be liable to penalty not exceeding twenty-five thousand rupees, and such goods shall also be liable to confiscation].	39
18.	If, in any river or port wherein a place has been fixed under section 43 by the Board, any vessel arriving passes beyond such place, before delivery of a manifest to the pilot, officer of customs, or other person duly authorized to receive the same,	the master of such vessels [17][and master of the pilot] shall be liable to a penalty not exceeding [1][twenty-five thousand rupees].	43
19.	If the master of any vessel arriving, which remains outside or below any place fixed, under section 43, wilfully omits, for twenty-four hours after anchoring, to deliver a manifest as required by this Act,	such master shall be liable to penalty not exceeding [1][twenty five thousand rupees].	43
20.	If, after any vessel has entered any customs-port in which a place has not been fixed under section 43, the master of such vessel willfully omits, for	such master shall be liable to a penalty not exceeding [1][twenty five thousand rupees].	43

	twenty-four hours after anchoring, to deliver a manifest as required by this Act,		
21.	If, after any conveyance other than a vessel has entered any land customs-station or customs-airport, the person-in-charge of such conveyance willfully omits, for twenty-four hours after arrival, to deliver a manifest as required by this Act,	such person shall be liable to a penalty not exceeding [1][twenty five thousand rupees].	44
22.	If any person required by this Act to receive an import manifest from the person-in-charge of a conveyance refuses to do so, or fails to countersign the same or to enter thereon the particulars referred to in section 46,	such person shall be liable to a penalty not exceeding [2][ten thousand]rupees.	43 & 46
23. (i)	If, any import or export manifest delivered under any provision of this Act is not signed by the person delivering the same or is not in the form prescribed under this Act or does not contain the particulars of the conveyance, goods and journey required to be stated in such manifest by or under this Act, or	the person delivering such manifest shall be liable to a penalty not exceeding [1][twenty-five thousand rupees].	45 & 53
(ii)	If any manifest so delivered does not contain a specification true to the best of such person's		

	knowledge of all goods imported or to be exported in such conveyance,		
24(i) (ii)	If any goods entered in the import manifest of a conveyance are not found in that conveyance; or If the quantity found in the conveyance [18][,container or any other package] is short, and the shortage is not accounted for to the satisfaction of the officer-in-charge of the custom-house,	the person-in-charge of such conveyance shall be liable to a penalty not exceeding twice the amount of duty chargeable on the goods not found on the conveyance or, if such goods are not dutiable or the duty thereon cannot be ascertained, to a penalty not exceeding [19][fifteen thousand rupees] for every missing or deficient package or separate article, and in the case of bulk goods to a penalty not exceeding the value of the goods, or [1][twenty-five thousand rupees], whichever be higher.	45,53 & 55
25.	If any bulk is broken on a vessel in contravention of section 47 or without a special pass granted under section 49,	the master of such vessel shall be liable to a penalty not exceeding [1][twenty-five thousand] rupees.	47 & 49
26. (i)	If any bill of lading or copy required under section 48, is false and the person-in-charge of the conveyance is unable to satisfy the appropriate officer that he was not aware of the fact; or if any such bill or copy has been altered with fraudulent intent; or	the person-in-charge of such conveyance shall be liable to penalty not exceeding [1][twenty-five thousand rupees].	48

(ii)	If the goods mentioned in any such bill or copy have not been bona fide shipped or loaded as shown therein; or if any such bill of landing or any bill of lading of which a copy is delivered has not been made previously to the departure of the conveyance from the place where the goods referred to in such bill of lading were shipped or loaded; or,		
(iii)	If any part of the cargo or goods has been stayed, destroyed or thrown over board, or if any package has been opened and any part of the cargo or goods be not accounted for to the satisfaction of the appropriate officer,		
27.	If the person-in-charge of a conveyance attempts to depart from the customs-station without a port-clearance or written permission of the appropriate officer, granted under section 51 or section 52, as the case may be,	such person shall be liable to a penalty not exceeding [1][twenty-five thousand rupees].	51 & 52
28.	If any conveyance actually departs from a customs-station without obtaining the port-clearance or the written	the person-in-charge of such conveyance shall be liable to a penalty not exceeding [1][twenty- five thousand rupees].	

	permission of the appropriate officer, as the case may be,		
29.	If any pilot takes charge of any vessel proceeding out of Pakistan notwithstanding that the master of the vessel does not produce a port-clearance,	such pilot shall be liable to a penalty not exceeding [1][twenty- five thousand rupees].	
30.	If the person-in-charge of a conveyance refuses to receive on board any officer of customs deputed under section 60,	such person shall be liable to a penalty not exceeding [2][ten thousand rupees] for each day during which such officer is not received on board the conveyance, and the conveyance if not entered shall not be allowed to enter until such penalty is paid.	61
31.	If the master of a vessel or the person-in-charge of a conveyance other than a vessel or an aircraft refuses to provide such officer with suitable accommodation and adequate quantity of fresh water,	such master or person shall, in each such case, be liable to a penalty not exceeding [2][ten thousand rupees].	61
32. (i)	If the person-in-charge of any conveyance refuses to allow such conveyance or any box, place or close receptacle therein to be searched when so required by an officer of customs bearing a written order to search; or	such person shall be liable to a penalty not exceeding [1][twenty five thousand rupees].	62

(ii)	If an officer of customs places any lock, mark or seal upon any goods in any conveyance, and such lock, mark or seal is willfully opened, altered or broken before due delivery of such goods; or		
(iii)	If any such goods are secretly conveyed away; or		
(iv)	If any such hatchway or entrance to the hold of a conveyance after having been fastened down by an officer of customs is opened without his permission,		
33.	If the person-in-charge of a conveyance laid up by the withdrawal of the officer of customs shall, before application is made by him for an officer of customs to superintend the receipt of goods, causes or suffers to be put on board such conveyance and goods what ever in contravention of section 64,	such person shall be liable to a penalty not exceeding [1][twenty-five thousand rupees] and the goods if protected by a pass or written order shall be liable to be relanded for examination at the expense of the person-in-charge and, if not protected by a pass or written order, shall be liable to confiscation.	64.
34.	If the person-in-charge of a conveyance, in any case other than that provided for in clause 33 of this Table, causes or suffers any goods to be discharged, put on board	such person shall be liable to a penalty not exceeding [1][twenty-five thousand] rupees; and all goods so discharged, put on board the conveyance or water-borne shall be liable to	64,65 & 141

	the conveyance or water-borne contrary to the provisions of section 64 or section 65 or any rules relating to baggage,	confiscation.	
35(i)	If, when a boat-note is required by section 68, any goods water-borne for the purpose of being landed from any vessel and warehoused or passed for importation, or of being shipped for exportation, be found without such note; or	the person by whose authority the goods are being landed or shipped, and the person-in-charge of the boat, shall each be liable to a penalty not exceeding twice the amount of duty leviable on the goods, or, if such goods be non-dutiable to a penalty not exceeding [20][two thousand] rupees; and such goods shall also be liable to confiscation.	68
(ii)	If any goods are found on board any boat in excess of such boat-note, whether such goods are intended to be landed, from, or to be shipped on board any vessel,		
36.	If any person refuses to receive, or fails to sign, or to note the prescribed particulars upon, any boat-note, as required by section 68, or if any master or officer of a vessel receiving the same fails to deliver it when required so to do by any officer of customs authorized to make such requisitions,	such person, master or officer shall be liable to a penalty not exceeding [2][ten thousand] rupees.	68

37(i)	If any goods are, without permission, shipped or loaded on board a conveyance proceeding out of Pakistan or are water-borne to be so shipped or loaded or are landed except from or at a wharf or other place duly appointed for the purpose; or	the person by whose authority the goods are shipped, loaded, landed, water-borne or transshipped and the person-in-charge of the conveyance employed in conveying them shall each be liable to a penalty not exceeding five times the value of the goods; and such goods shall also be liable to confiscation.	66,69 & 70
(ii)	if any goods water-borne for the purpose of being landed or shipped or loaded are not landed, shipped or loaded without unnecessary delay; or		
(iii)	if the boat containing such goods be found out of the proper track between the vessel and the wharf or other proper place of landing or shipping or loading and such deviation be not accounted for to the satisfaction of the appropriate officer; or		
(iv)	if any goods are transshipped contrary to the provisions of section 70,		
38.	If, after the issue of a notification under section 71 with regard to any port, any goods are found	the owner or the person-in-charge of the boat shall be liable to a penalty not exceeding [20][two thousand]	71

	within the limits of such port on board any boat not duly licensed and registered,	rupees; and such goods shall also be liable to confiscation, unless they are covered by a special permit of the Collector of Customs.	
39.	If any boat or vessel not exceeding one hundred tons does not comply with the rules relatable to section 72,	such boat or such vessel shall be liable to confiscation.	72
[21][39A.	The person incharge of a conveyance or master or agent or owner of the conveyance who fails to supply the information or documents *suo moto*	such person, master, agent or owner shall be liable to penalty not exceeding two hundred thousand rupees and on conviction by a Special Judge, he shall further be liable to imprisonment for a term which may extend to three years on with fine, or with both.	72A]
40.	If any person-in-charge of any conveyance unloads or suffers to be unloaded any goods not duly entered in the manifest of such conveyance,	such person shall be liable to a penalty not exceeding [1][twenty-five thousand] rupees.	45 & 75
41.	If any goods are found concealed in any place, box or close receptacle in any conveyance and are not duly accounted for to the satisfaction of the officer-in-charge of the custom- house,	such goods shall be liable to confiscation.	General
42.	If any goods are found on board any conveyance in excess of those entered in the manifest, or not	such goods shall be liable to confiscation.	45 & 75

	corresponding with the specification therein contained,		
[22][43.	If any goods, after having landed and before they have been processed and cleared by the Customs, are by the or any other person, fraudulently concealed in, or attempted to remove from the bonded area of any Port. Airport and Dry port, or abstracted from any package or transferred from one package to another, or otherwise, for the purpose of illegal removal or concealment, with the intention of defrauding the revenue,	if the goods cannot be recovered, the owner [68][or any other person having custody of the aforesaid goods]shall be liable, in addition to full duty, to a penalty not exceeding five times the amount of such duty, or if such goods are not dutiable or duty thereon cannot be ascertained, to a penalty not exceeding [23][one hundred] thousand rupees, for every missing or deficient package or separate article, and in the case of bulk goods to a penalty not exceeding [23][one hundred] thousand rupees or three times of the value of the goods, whichever be higher. And the owner or any person guilty of such removal, concealment, abstraction or transferment and every person aiding or abetting him shall [24][including the custodian], upon conviction by a special judge, be liable to imprisonment for a term not exceeding five years.]	[25][79, [26][***] 80 [26][***]
44.	If, in relation to any goods in respect of which a declaration is required on [36/36A][a goods declaration], as the case may be, it be found that the goods have apparently been packed so as to deceive the officer of customs,	the owner of the goods and every person who aids or abets such packing shall be liable to a penalty not exceeding [1][twenty five thousand] rupees [28][or five times the duty and taxes involved whichever is higher]; and such goods	[29][79, [30][***] 131 [30][***]

		shall also be liable to confiscation.	
45.	If any goods have been declared on [27/27A][a goods declaration], as the case may be, and it is found that goods not so declared have been concealed in, or mixed within the goods so declared,	the owner of such goods and every person who aids or abets such concealment or mixing of goods shall be liable to a penalty not exceeding [1][twenty five thousand] rupees [28][or five times the duty and taxes involved whichever is higher]; and both the goods so declared and the goods not so declared shall be liable to confiscation.	[31&73][79 and 131]
46.	If, when goods are passed by bale or by package, any omission or mis-description thereof tending to injure the revenue be discovered,	the person guilty of such omission or mis-description shall be liable to a penalty not exceeding ten times the amount of duty which might have been lost to Government by such omission or mis-description, unless it be proved to the satisfaction of the officer-in-charge of the custom-house that the variance was accidental.	79 & 88
47.	If, without entry duly made, any goods are taken or passed out of any customs-station,	the person so taking or passing such goods [32][along with the custodian of the goods] shall, in every such case, be liable to a penalty not exceeding five times the value of goods; and such goods shall also be liable to confiscation [33][and upon conviction by a Special Judge be further liable to	79[34][***]

		imprisonment for a term not exceeding five years].	
[35,85][47 A	[89][Omitted]		
48.	If any prohibited [36][,restricted] or dutiable goods are found, either before or after landing, concealed in any passenger's baggage,	the passenger shall be liable to a penalty not exceeding five times the value of the goods; and such goods shall also be liable to confiscation.	General
49.	If any goods entered to be warehoused are carried into the warehouse unless with the authority, or under the care, of the appropriate officer, and in such manner, by such persons, within such time, and by such roads or ways, as such officer directs,	any person so carrying them shall be liable to a penalty not exceeding [1][twenty five thousand rupees]; and such goods shall also be liable to confiscation.	87
50.	If any goods entered to be warehoused are not duly warehoused in pursuance of such entry, or are withheld, or removed from any proper place of examination before they have been examined and certified by the appropriate officer,	such goods shall be deemed not to have been duly warehoused, and shall be liable to confiscation [and any person guilty of such offence, aiding or abetting shall be liable to a penalty not exceeding five hundred thousand rupees] .	88
51.	If any warehoused goods be not warehoused in accordance with the provisions of Chapter XI,	such goods shall be liable to confiscation	Chapter XI
52.	If the licensee of any private warehouse licensed under this Act	such licensee shall be liable to a penalty not exceeding [1][twenty five	91

	does not open the same when required so to do by any officer entitled to have access thereto, or, upon demand made by any such officer, refuses access to any such officer,	thousand rupees], and shall further be liable to have his license forthwith cancelled.	
53.	If the [37][licensee] of any public warehouse, or the licensee of any private warehouse, neglects to show the goods warehoused therein, so that easy access may be had to every package and parcel thereof,	such [38][***] licensee shall, for every such neglect, be liable to a penalty not exceeding [39][one thousand rupees].	Chapter XI
54.	If the owner of any warehoused goods, or any person in the employment of such owner, clandestinely opens any warehouse, or, except in the presence of the appropriate officer, gains access to his goods,	such owner or person shall in every such case, be liable to penalty not exceeding [1][twenty five thousand rupees].	93
55(i)	If any warehoused goods are opened in contravention of the provisions of section 92; or	such goods shall be liable to confiscation.	92 & 94
(ii)	if any alteration be made in such goods or in the packing thereof, except as provided in section 94,		
56.	If any warehoused goods that have been delivered as stores and provisions for use on board a	the person-in-charge of the conveyance shall be liable to a penalty not exceeding [1][twenty five thousand	106

	conveyance under the authority of this Act are relanded, sold or disposed of in Pakistan without due entry and payment of duty,	rupees;] and such goods shall also be liable to confiscation.	
57.	If any goods, lodged in a private warehouse are found at the time of delivery therefrom to be deficient, and such deficiency is not due solely to natural loss, as allowed under section 110,	the licensee of such warehouse shall, unless the deficiency be accounted for to the satisfaction of the appropriate officer, be liable to a penalty equal to five times the duty chargeable on the goods so deficient.	116
58.	If the [37][licensee] of any public warehouse, or the licensee of any private warehouse, fails, on the requisition of any officer of customs, to produce any goods which have been deposited in such warehouse, and which have not been duly cleared and delivered therefrom, and is unable to account for such failure to the satisfaction of the appropriate officer,	such [38][***] licensee shall for every such failure, be liable to pay the duties due on such goods, and also a penalty not exceeding [39][one thousand rupees] in respect of every package or parcel so missing or deficient.	116
59.	If any goods, after being duly warehoused, are fraudulently concealed in, or removed from the warehouse, or abstracted from any package, or transferred from one package to another, or otherwise, for the purpose of illegal removal or	any person guilty of such removal, concealment, abstraction or transferment and every person aiding or abetting him shall be liable to a penalty not exceeding [1][twenty five thousand rupees] [40][; and upon conviction by a Special Judge, he shall further be	Chapter XI

	concealment,	liable to imprisonment for a term not exceeding five years, or to fine, or to both].	
60.	If any goods lodged in a private warehouse are found to exceed the registered quantity,	such excess, unless accounted for to the satisfaction of the officer-in-charge of the custom-house, shall be charged with five times the duty leviable thereon.	Chapter XI
61.	If any goods be removed from the warehouse in which they were originally deposited, except in the presence, or with the sanction, of the appropriate officer or under the proper authority for their delivery,	any person so removing them shall be liable to a penalty not exceeding [1][[41][one hundred thousand rupees]; and such goods shall also be liable to confiscation.	Chapter XI
62.	If any person illegally takes any goods out of any warehouse without payment of duty [or replaces with other goods], or aids, assists or is otherwise concerned therein,	such person shall be liable to a penalty not exceeding [42][five hundred thousand] rupees [40][;and upon conviction by a Special Judge, he shall be further liable to imprisonment for a term not exceeding five years or to fine or to both.]	Chapter XI
[84][63(i).	If any goods which are loaded for transshipment, are pilfered, replaced *en-route* or failed to reach the port of destination, or any person transships goods not allowed to be transshipped:	such goods and the conveyance illegally carrying these goods shall be liable to confiscation and any person including the custodian involved in the offence and the bonded carrier shall be liable to a penalty not exceeding ten times the value of the	121

		goods and he shall further be liable, upon conviction by a Special Judge, to imprisonment for a term not exceeding seven years; and	
(ii)	If any person contravenes any rule relating to transshipment other than mentioned in clause (i),	such person including the custodian and the inland carrier shall be liable to penalty not exceeding five hundred thousand rupees or three times the amount of duties and taxes involved.	121]
64.	[82][If any person contravenes any rule or condition relating to [94][section 127, section 128, section 129 or section 129A], or makes an untrue declaration relating to transit goods or illegally removes or conceals any transit goods,]	[74][such person including the custodian and inland carrier shall be liable to a penalty up to twice the value of the goods and upon conviction by a Special Judge be further liable to imprisonment for a term not exceeding five years, and the goods in respect of which such offence has been committed shall also be liable to confiscation.]	[94][127,128, 129& 129A]
65.	If any goods be taken on board any conveyance at any customs-station in contravention of section 130,	the person-in-charge of such conveyance shall be liable to a penalty not exceeding [1][twenty five thousand] rupees.	130
66.	If any goods not specified in a duly-passed [27/27A][goods declaration] or not permitted to be exported are taken on board any conveyance, contrary to the provisions of	the person-in-charge of such conveyance [48][along with the custodian] shall be liable to a penalty not exceeding [49][one hundred thousand rupees and upon conviction by a Special	131 [47][***]

	[46][sections 131 [47][***],	Judge be further liable to imprisonment for a term not exceeding two years and the conveyance involved shall be liable to confiscation].	
67.	If any goods specified in the manifest of any conveyance or in any [27/27A][goods declaration] are not duly put on board before the departure of such conveyance, or are relanded and notice of such short loading or relanding be not given as required by section 134,	the owner of such goods shall be liable to a penalty not exceeding [20][two thousand] rupees; and such goods shall also be liable to confiscation.	134
68.	If any goods duly put on board any conveyance be landed, except under sections 135,136 or 137, at any place other than that for which they have been cleared,	the person-in-charge of such conveyance shall, unless the landing be accounted for to the satisfaction of the appropriate officer, be liable to a penalty not exceeding three times the value of the goods so landed.	135,136 &137
69.	If any goods on account of which drawback has been paid be not found on board any conveyance referred to in section 136,	the person-in-charge of such conveyance shall, unless the fact be accounted for to the satisfaction of the appropriate officer, be liable to a penalty not exceeding the value of such goods.	136
70.	If the owner of any baggage fails to make correct declaration of its	such owner shall be liable to a penalty not exceeding three times the value of the	139

	contents or refuses to answer any questions put to him by the appropriate officer with respect to his baggage or any of its contents including articles carried with him or fails to produce the baggage or any such article for examination,	goods, in respect of which no declaration or incorrect declaration has been made or in respect of which he refuses or fails to answer any question, or which he fails to produce for examination; and such goods shall also be liable to confiscation.	
[87][70	If the owner of any baggage fails to declare or makes a false declaration with respect to his baggage or refuses to answer any questions put to him by the appropriate officer with respect to his baggage or any of its contents including articles carried with him or fails to produce baggage or any such article for examination, and if such goods are:		
	(i) Other than currency gold, silver & platinum and precious stones in any form	Such owner shall be laible to penalty not exceeding three times the value of the goods; and such goods shall also be liable to confiscation.	139(1)
	(ii) Currency of all types.		139(2)
	(a) If the amount of the currency over and above the permissible limit is upto US dollars 10,000/- or equivalent in value (currency of other denomination) etc.	Such currency shall be liable to confiscation and any person concerned in the offence shall be liable to a penalty not exceeding the value of the excess amount of the currency;	
	(b) If the amount of the currency over and	Such currency shall be liable to confiscation and	

	above the permissible limit is US dollars 10,001/- top 20,000/- or equivalent in value (currency of other denomination) etc.	any person concerned in the offence shall be liable to a penalty not exceeding two times the value of the excess amount of the currency;
(c)	if the amount of the currency over and above the permissible limit is US dollars 20,001/- to 50,000/- or equivalent in value (currency of other denomination) etc.	Such currency shall be liable to confiscation and any person concerned in the offence shall be liable to a penalty not exceeding three times the value of the currency; and upon conviction by a Special Judge he shall further be liable to imprisonment for a term not exceeding two years;
(d)	If the amount of the currency over and above the permissible limit is US dollars 50,001/- to 100,000/- or equivalent in value (currency of other denomination) etc.	Such currency shall be liable to confiscation and any person concerned in the offence shall be liable to a penalty not exceeding four times the value of the currency; and upon conviction by a Special Judge he shall further be liable to imprisonment for a term not exceeding seven years;
(e)	if the amount of the currency over and above the permissible limit is US dollars 100,001/- to 200,000/- or equivalent in value (currency of other denomination) etc.	Such currency shall be liable to confiscation and any person concerned in the offence shall be liable to a penalty not exceeding five times the value of the currency; and upon conviction by a Special Judge he shall further be liable to imprisonment for a term not exceeding ten years;

	Provided further that the sentence of the imprisonment shall not be less than three years.	
(f) If the amount of the currency over and above the permissible limit exceeds US dollars 200,000/- or equivalent in value of (currency of other denomination) etc.	Such currency shall be liable to confiscation and any person concerned in the offence shall be liable to a penalty not exceeding ten times the value of the currency; and upon conviction by a Special Judge be liable to imprisonment for a term not exceeding fourteen years; Provided further that the sentence of the imprisonment shall not be less than five years.	
(iii) Gold , silver , platinum and precious stones in any form;		139(2)
(a) If the quantity of such goods is up to 15 tola gold or equivalent in value (silver or platinum) etc.	Such goods shall be liable to confiscation and any person concerned in the offence shall be liable to a penalty not exceeding the value of the goods;	
(b) If the quantity of such goods is from 16-30 tola gold or equivalent in value (silver or platinum) etc.	Such currency shall be liable to confiscation and any person concerned in the offence shall be liable to a penalty not exceeding two times the value of the currency;	
(c) if the quantity of such goods is from 31-50 tola gold or equivalent in value (silver or platinum) etc.	Such goods shall be liable to confiscation and any person concerned in the offence shall be liable to a penalty not exceeding three times the value of the	

	goods; and upon conviction by a Special Judge he further be liable to imprisonment for a term not exceeding one year;
(d) the quantity of such good is from 51-100 tola gold or equivalent in value (silver or platinum)etc.	Such good shall be liable to confiscation and any person concerned in the offence shall be liable to a penalty not exceeding three times the value of the goods; and upon conviction by a Special Judge he shall further be liable to imprisonment for a term not exceeding three years;
(e) If the quantity of such goods is from 101-200 tola gold or equivalent in value (silver or platinum)etc.	Such goods shall be liable to confiscation and any person concerned in the offence shall be liable to a penalty not exceeding four times the value of the goods; and upon conviction by a Special Judge he shall further be liable to imprisonment for a term not exceeding five years;
(f) If the quantity of such goods is from 201-500 tola gold or equivalent in value (silver or platinum) etc.	Such currency shall be liable to confiscation and any person concerned in the offence shall be liable to a penalty not exceeding five times the value of the currency; and upon conviction by a Special Judge he shall further be liable to imprisonment for a term not exceeding ten years: Provided further that the sentence of the Imprisonment shall not be

		less than three years.	
	(g) If the quantity of such goods exceeds 500 tola gold or equivalent in value (silver or platinum) etc.	Such goods shall be liable to confiscation and any person concerned in the offence shall be liable to a penalty not exceeding ten times the value of the goods; and upon conviction by a Special Judge he shall further be liable to imprisonment for a term not exceeding fourteen years; Provided further that the sentence of the imprisonment shall not be less than five years.]	
71.	If any consignor in relation to coastal goods fails to make an entry thereof in the prescribed bill as required under section 147, or while presenting such bill fails to make and subscribe to a declaration as to the truth of the contents of such bill,	such consignor shall be liable to a penalty not exceeding [1][twenty-five thousand] rupees.	147
72.	If in the case of any coasting vessel the provisions of sections 148, 149, 150,151, 152 and 153 are not compiled with,	the master of the vessel shall in each case be liable to a penalty not exceeding [19][fifteen thousand] rupees.	148 to 153
73(i)	If the master of any coasting vessel fails correctly to keep, or to cause to be kept the cargo book, or to produce the	the master shall be liable to a penalty not exceeding [2][ten thousand]rupees.	151

	same on demand; or		
(ii)	if at any time there be found on board any such vessel any goods not entered in such book as laden, or any goods noted as delivered; or		
(iii)	if any goods entered as laden, and not noted as delivered, be not on board,		
74.	If any person contravenes the provisions of section 155 or aids in or abets such contravention,	such person shall, except where any fine has been expressly provided for the violation of the prohibition or restriction in the law that imposes it, be liable to a penalty not exceeding [2][ten thousand]rupees; and the goods in respect of which such contravention is committed shall also be liable to confiscation.	155
75.	If any rule which prevents or regulates the taking of any coastal goods out of Pakistan is contravened,	the master of the vessel carrying such goods shall be liable to a penalty not exceeding [1][twenty-five thousand] rupees, and where such contravention results in the loss of any customs-duty he shall further be liable to a penalty not exceeding three times such duty; and the goods in respect of which such contravention is committed shall also be liable to confiscation.	155
76(i).	If, contrary to the provisions of this Act or	the master of such vessel shall be liable to a penalty	Chapter XVI

	any other law for the time being in force, any goods are laden on board any vessel in any customs-port or carried coast-wise, or	not exceeding [2][ten thousand] rupees; and such goods shall also be liable to confiscation.	
(ii)	If any goods which have been brought coast-wise are so unladen in any such port; or		
(iii)	If any goods are found on board any coasting vessel without being entered in the manifest or cargo book, as the case may be, of such vessel,		
77 [50][(i)	If any person counterfeits, falsifies or fraudulently alters or destroys any declaration, statement or document in the transaction of any business relating to the customs or any seal, signature, initials or other mark made or impressed by any officer of customs in the transaction of any business relating to customs; or]	such person shall, on conviction of any such offence before a [4][Special Judge] be liable to imprisonment for a term not exceeding three years, or to fine, or to both.	General
(ii)	being required under this Act to produce any document, refuses or neglects to produce such document; or		
(iii)	Being required under this Act to answer any question put to him by an officer of customs, does		

	not correctly answer such question,		
78.	If any person on board any conveyance in any customs-station or who has landed from any such conveyance, upon being asked by an officer of customs whether he has dutiable or prohibited goods about his person or in his possession, declares that he has not, and if any such goods are, after such denial, found about his person or in his possession,	such person shall be liable to a penalty not exceeding three times the value of such goods; and such goods shall also be liable to confiscation.	General
79(i)	If any officer of customs required any person to be searched for dutiable or prohibited goods, or any documents connected with such goods, or to be detained, without having reasonable grounds to believe that he has such goods or documents about his person; or	such officer shall, on conviction before a [4][Special Judge], be liable to a fine not exceeding [1][twenty five thousand rupees.]	158
(ii)	arrest any person without having reasonable grounds to believe that he has been guilty of an offence relating to customs,		
80.	If, save for good and sufficient cause, any conveyance having been summoned under section 164 to stop fails to do so,	the person-in-charge of such conveyance shall be liable to a penalty not exceeding [1][twenty five thousand] rupees; and such conveyance shall also be	164

		liable to confiscation.	
81.	If any officer of customs, or other person duly employed for the prevention of smuggling, is guilty of a willful breach of the provisions of this Act,	such officer or person shall, on conviction before a [4][Special Judge], be liable to imprisonment for a term not exceeding three years, or to fine, or to both.	General
82.	If any officer of customs, or other person duly employed for the prevention of smuggling, practices, or attempts to practice, any fraud for the purpose of injuring the customs revenue, or abets or connives at any such fraud, or any attempt to practice any such fraud,	such officer or person shall, on conviction before a [4][Special Judge], be liable to imprisonment for a term not exceeding three years, or to fine, or to both.	General
83.	If any police-officer, whose duty it is, under section 170 , to send a written notice or cause goods to be conveyed to a custom-house, neglects so to do,	such officer shall, on conviction before [4][Special Judge], be liable to a penalty not exceeding [20,93][fifty thousand] rupees.	170
84.	If, in relation to any goods imported or intended to be exported by land, an order permitting clearance under section 83 or section 131 is not produced,	the person concerned shall be liable to a penalty not exceeding [1][twenty-five thousand] rupees, and such goods shall also be liable to confiscation.	83 & 131
85.	If any person knowingly- (a) obstructs, hinders, [51][falsely accuses or implicates, threatens, molests or assaults an official of	such person shall, on conviction before a [4][Special Judge] be liable to a fine [93][not less than one hundred thousand] rupees, and to	General

Customs or any person while duly engaged or subsequently] in the discharge of any duty or the exercise of any power imposed or conferred on him by or under any of the provisions of this Act or any person acting in his aid; or

(b) does anything which impedes or is calculated to impede, the carrying out of any search for any thing [52][required in an inquiry, investigation, audit of goods] liable to confiscation under this Act or the detention, seizure or removal of any such thing; or

(c) rescues, damages or destroys anything so liable to confiscation or does anything calculated to prevent the procuring or giving of evidence as to whether or not anything is so liable to confiscation; or

(d) prevents the detention of any person by a person duly engaged

imprisonment for a term not exceeding two years.

	or acting as aforesaid, or rescues any person so detained; or		
	(e) attempts to do any of the aforementioned acts or things, or who aids or abets, or attempts to aid or abet, the doing of any of them,		
86.	If any person, having knowledge of the commission of any offence under this Act or of an attempt or likely attempt to commit any such offence, fails to give information in writing to the officer-in-charge of the nearest custom-house or customs-station, or if there be no custom-house or customs-station at a reasonably convenient distance to the officer-in-charge of the nearest police-station,	such person shall, on conviction before a [4][Special Judge], be liable to imprisonment for a term which may extend to one year, or to a fine not exceeding [1][twenty-five thousand]rupees, or to both.	192
87(i)	If any officer of customs, except in the discharge in good faith of his duty as such officer, discloses any particulars learnt by him in his official capacity in respect of any goods; or	such officer shall, on conviction before a [4][Special Judge], be liable to a fine not exceeding [1][twenty-five thousand] rupees.	199
(ii)	If any officer of customs, except as permitted by this Act, parts with the possession of any samples		

	delivered to him in his official capacity,		
88.	If any person not holding a license granted under section 207 acts as an agent for the transaction of business as therein mentioned,	such person shall be liable to a penalty not exceeding [2][ten thousand] rupees.	207
89.[53][(i)	If any person without lawful excuse, the proof of which shall be on such person, acquires possession of, or is in any way concerned in carrying, removing, depositing, harbouring, keeping or concealing, [89][retailing], or in any manner dealing with smuggled goods or any goods in respect to which there may be reasonable suspicion that they are smuggled goods;	[54][such goods shall be liable to confiscation and any person concerned in the offence shall be liable to a penalty not exceeding ten times the value of the goods; and, where the value of such goods exceeds [55][[71][three] hundred thousand rupees], he shall further be liable, upon conviction by a Special Judge, to imprisonment for a term not exceeding six years and to a fine not exceeding ten times [92][but not less than] the value of such goods [75][……]	General
[56][(ii)	If the smuggled goods are narcotics drugs, psychotropic substances or controlled substances,-	Such goods shall be liable to confiscation and any person concerned in the offence shall be liable to --	
	(a) if the quantity of the narcotic drug, psychotropic substance of controlled substance is one hundred grams or less;	imprisonment which may extend to two years, or with fine, or with both;	
		imprisonment which may	

	(b) if any quantity of the narcotic drug, psychotropic substance or controlled substance exceeds one hundred grams but does not exceed one kilogram;	extend to seven years and shall also be liable to fine;
	(c) if the quantity of the narcotic drug, psychotropic substance or controlled substance exceeds the limits specified in clause (b)	death or imprisonment for life, or imprisonment for a term which may extend to fourteen years and shall also be liable to fine which may be up to one million rupees; Provided that, if the quantity exceeds ten kilograms the punishment shall not be less than imprisonment for life.]
	Provided that if the smuggled goods be gold bullion or silver bullion the onus of proving the plea, that such bullion was obtained by processing or other means employed in Pakistan and not by smuggling shall be upon the person taking that plea.	
[93][(iii)	in case any smuggled goods, liable to confiscation, seized and placed in the custody of the owner of the goods or any person holding the goods in his possession or charge are found removed	such person shall be liable to a penalty not exceeding ten times the value of such goods and upon conviction by a Special Judge, shall further be liable to imprisonment for a term not exceeding six years or

	illegally, exchanged, pilfered or disposed of in any manner,	to a fine not exceeding one million rupees or both.]	
90[93][(i).	If any person, without lawful excuse the proof of which shall be on such person, acquires possession of, or is in any way concerned in carrying, removing, depositing, harbouring, keeping or concealing or in any manner dealing with any goods, not being goods referred to in clause 89, which have been unlawfully removed from a warehouse, or which are chargeable with a duty which has not been paid, or with respect to the importation or exportation of which there is a reasonable suspicion that any prohibition or restriction for the time being in force under or by virtue of this Act has been contravened, or if any person is in relation to any such goods in any way, without lawful excuse, the proof of which shall be on such person, concerned in any fraudulent evasion or attempt at evasion of any duty chargeable thereon, or of any such prohibition or restriction as aforesaid or of any provision of this Act applicable to those goods,	such goods shall be liable to confiscation, and any person concerned shall also be liable to a penalty not exceeding ten times [92,93][omitted] the value of the goods.	General

[93][(ii)	in case seized goods liable to confiscation not being goods referred to in clause 89, placed in the custody of the owner of the goods or any person holding the goods in his possession or charge are found removed illegally, exchanged, pilfered or disposed of in any manner,	such goods shall be liable to confiscation and any person concerned in the offence shall be liable to a penalty not exceeding two times of the value of such goods and upon conviction by a Special Judge, shall further be liable to imprisonment for a term not exceeding six months or to a fine not exceeding fifty thousand rupees or both.]	
91.	If any person, without lawful excuse, the proof of which shall be on such person, brings into Pakistan, or is in any way concerned with the bringing into Pakistan of, or who has in his possession, any bill-heading, or other paper appearing to be a heading or blank, capable of being filled up and used as an invoice, purporting to be made out by or on behalf of a person or firm other than the one from whose possession the bill-heading or other paper has been recovered, or who has brought it into Pakistan, or on whose behalf it has been brought into Pakistan,	[57][such goods shall be liable to confiscation and any person concerned in the offence shall be liable to a penalty not exceeding twenty-five thousand rupees; and, upon conviction by a Special Judge, he shall further be liable to imprisonment for a term not exceeding one year or to a fine not exceeding twenty-five thousand rupees, or to both.]	General
92.	Any person who bears himself in disguise or being armed with an	such person shall be liable, on conviction before, a [4][Special Judge] to	General

	offensive weapon, intimidates any person duly engaged in the discharge of any duty or the exercise of any power imposed or conferred on him by or under any of the provisions of this Act or any person acting in his aid or uses such weapon against any such person- (a) while he is concerned in the movement, carriage or concealment of any goods with the intent of violating any prohibition or restriction on the importation or exportation thereof imposed by this or any other Act or with the intent of passing such goods without paying the duty chargeable thereon or without giving security for its payment; or (b) while in possession of any goods liable to confiscation under this Act,	imprisonment for a term not exceeding [58][seven] years [76][…...]	
93.	If any person, by any means, makes any signal or any message from any part of Pakistan or from any ship or aircraft for the information of a person in any ship or aircraft, or	such person shall, on conviction before a [4][Special Judge], be liable to imprisonment for a term not exceeding three years, or to fine not exceeding [1][twenty-five thousand]	General

	across the frontier, being a signal or message connected with the smuggling or intended smuggling of goods into or out of Pakistan, whether or not the person for whom the signal or message intended is in a position to receive it or is actually engaged at the time in smuggling goods,	rupees, or to both; and any equipment or apparatus used for sending the signal or message shall also be liable to confiscation.	
	Explanation:- If in any proceedings under this clause, any question arises as to whether any signal or message was such a signal or message as aforesaid, the burden of proof shall lie upon the defendant,		
94.	If within the limits of Pakistan, any person deposits, places or carries, or causes to be deposited, placed or carried in, through or into any building within one mile of the frontier between Pakistan and any foreign country, or in, through or into any premises connected with any such building, any dutiable goods on which duty has not been paid, or any goods imported in contravention of any of the provisions of this Act or any other law,	such person shall, on conviction before a [4]{Special Judge,] be liable to imprisonment for a term not exceeding three years, or to a fine not exceeding [1][twenty-five thousand] rupees, or to both.	General

95.	If within one mile of the frontier between Pakistan and any foreign country, any building is generally used for storage of imported goods and any such goods are seized from such building and confiscated according to law,	such building shall be liable to confiscation.	General
[35][95A.	If any person furnishes a security or guarantee in shape of a cheque or a post dated cheque or any other bank instrument towards fulfillment of any obligations under this Act or any other Act or rules made there under, which is dishonoured on presentation,	Such person shall be liable to a penalty not exceeding two million rupees and upon conviction before a special Judge; he shall further be liable to imprisonment for a term not exceeding three years or both.	General]
[59][96.	If any person does not maintain and keep record under the provisions of section 211,	such person shall be liable to a penalty which may extend to one million rupees.	211]
97.	If any person contravenes any of the provisions of a notification under section 212 or of the rules regulating business connected with gold or silver or precious stones or ornaments made of gold or silver or precious stones within fifteen miles of the frontier of Pakistan,	such person shall, on conviction before a [4][Special Judge,] be liable to imprisonment for a term not exceeding three years, and to a fine not exceeding [60][fifty thousand] rupees.	212
98.	If any person obstructs an officer acting in the	such person shall, on conviction before a	189

	exercise of the powers conferred by sub-section (2) of section 189,	[4][Special Judge,] be liable to imprisonment for a term not exceeding two years, or to fine, or to both.	
[61][99.	If defaulter fails to pay outstanding arrears as defined in clause (w) of section (2) of the Customs Act,1969,	such person, upon conviction by a Special Judge, shall be liable to imprisonment for a term not exceeding five years or to a fine not exceeding three times the amount due from him, or both.]	202
[62][100.	If any person discloses, publishes or otherwise disseminates trade information of any person to any other person except as authorized,	such person shall be liable to a penalty not exceeding two hundred thousand rupees and on conviction before a Special Judge to imprisonment for a term not exceeding three years or both.	155H
101.	Unauthorized access to or improper use of [77][or attempt to make unauthorized access to or improper use of] the Customs Computerized System by any person,	such person shall be liable to a penalty not exceeding two hundred thousand rupees and on conviction before a Special Judge to imprisonment for a term not exceeding three years or both.	155-I
102.	If any person interferes [78][or attempts to interfere] with the Customs Computerized System,	such person shall be liable to a penalty not exceeding two hundred thousand rupees and on conviction before a Special Judge to imprisonment for a term not exceeding two years or both.	155J
103.	Unauthorized use of [79][or attempt to make	such person shall be liable to a penalty not exceeding	155K

	unauthorized use of] unique user identifier by any person,	one hundred thousand rupees.	
104.	If any person,- (a) fails to operate any mechanical or electronic device, when requested by a Customs Officer, on which any records are, or information is, stored for the purpose of enabling the Customs Officer to obtain those records or that information; or	such person shall be liable to a penalty not exceeding one hundred thousand rupees.	155P
	(b) with intent to defeat the purposes of this Act, destroys, alters, or conceals any book, document, or record required to be kept under this Act, or sends or attempts to send out of Pakistan any such book, document, or record.	such person shall be liable to a penalty not exceeding two hundred thousand rupees and on conviction before a Special Judge to imprisonment for a term not exceeding two year, or both].	
[90][105 (i)	If any person makes or attempts to make un-authorised access to information, data or personal details of registered user of Pakistan Single Window system or systems connected or ancillary thereto;	Imprisonment which may extend up to six months or with fine which may extend to one hundred thousand rupees or with both.	General]
(ii)	If any person makes or attempts to make un-authorised copy, transmission or cause to transmit any data, information or detail in relations to Pakistan	Imprisonment which may extend upto six months or with fine which may extend to one hundred thousand rupees or with both.	

	Single Window system or systems connected or ancillary thereto;	
(iii)	If any person makes un-authorised interference, or attempt to interfere, damage or attempt to damage any part of whole of the Pakistan Single Window system or data or system connected to or ancillary thereto;	Imprisonment which may extend to three years or fine which may extend to five hundred thousand rupees or with both.
(iv)	If any person makes or attempts to make use of any information system, device or data to make any illegal claim or title or cause any person to part with property or to enter into any express or implied contract or intent to commit fraud by any input, alteration, deletion or suppression of data, resulting in unauthentic data with the intent that such data be considered or acted upon for legal purpose, as if it were authentic in relations to Pakistan Single Window system or Systems connected or ancillary thereto;	Imprisonment which may extend to four years or fine which may extend to one million rupees or with both.
(v)	If any person uses, makes, supplies, retains, obtains device, system or software for offences under section 13 of the Pakistan Single Window Act, 2021 (III of 2021);	Imprisonment which may extend to six months or with fine which may extend to one hundred thousand rupees or with both.
(vi)	If any person obtains, sells, process, uses or	Imprisonment which may extend to four years and

	transmits another person's Unique User Identifier or makes an attempt thereof without authorisation;	fine which may extend to one million rupees or with both.	
(vii)	If any person tampers with or attempts to tamper with, alters, re-programmes any Pakistan Single Window system or system connected or ancillary thereto for un-authorised use;	Imprisonment which may extend to four years and fine which may extend up to one million rupees or with both and any devices or systems used in offence shall be liable to confiscation.	
(viii)	If any person writes, offers, makes available, distributes or transmits a malicious code or abets in the same, with intent to cause harm to Pakistan Single Window system or data resulting in or intending to result in corruption, destruction, alteration, suppression, theft or loss to the Pakistan Single Window system or data, or any attempt thereof.	Imprisonment for a term which may extend to four years and fine which may extend to five million rupees or with both.	
[94](ix)	If any person who intentionally- (i) fails to generate, carry, display or validate an e-bilty and any tracking devices ancillary thereto for inland movement of goods; or (ii) avoids to generate, carry, display or validate an e-bilty and any tracking devices ancillary thereto; or (iii) tampers with the e-	Such person shall be liable to a penalty of fifty thousand rupees for the first contravention and rupees five hundred thousand for the second contravention; and thereafter he shall be liable to a penalty of rupees one million and confiscation of the goods and conveyance and upon conviction by a Special Judge liable to imprisonment not exceeding six months.	83C

bilty or any tracking devices ancillary thereto or affixes tracking device issued for one conveyance on another.

Nothing in Column 3 of the above Table Shall be deemed to have the force of law.

Explanation.- For the purposes of any penal provisions of this Act, the offence of contravening, in respect of any goods, any of the provisions of this Act or the rules or any other law for the time being in force, shall be deemed to have been committed when, in the case of import, any vessel containing such goods arrives within twelve nautical miles of the sea coast of Pakistan (each nautical mile measuring six thousand and eighty feet) or when, in the case of export, such goods have been loaded on any conveyance for transport to any destination outside Pakistan, or when in either case, the connected customs documents have been presented to the appropriate officer [63][:]

[64][Provided that in the case of accompanied baggage or any unmanifested goods meant for export, the offence shall be deemed to have been committed when such baggage or goods enter the customs-area or are delivered to the carrier of the conveyance.]

(2) Where [65][any goods specified in clause (s) of section 2 or in a notification issued there-under] are seized under this Act in the reasonable belief that an act to defraud the Government of any duty payable thereon or to evade any prohibition or restriction for the time being in force by or under this Act has been committed in respect of such goods, or that there is intent to commit such act, the burden of proving that no such act has been committed or there was no such intent shall be on the person from whose possession the goods were seized.

[66][(3) OMITTED]

[83][(4) Notwithstanding anything contained in this Act, the Board may, by notification in the official Gazette, regulate the imposition, including the time and manner, of any penalty specified in sub-section (1).]

[86][156A. Proceedings against authority and persons.- (1) Subject to section 217, the Board shall prescribe rules for initiating criminal proceedings against any authority mentioned in sections 3 to 3DDD, including any officer or official subordinate to the aforesaid authority, who willfully and deliberately commits or omits an act which results in undue benefit or advantage to the authority or the officer or official or to any other person.

(2) Where proceedings under sub-section (1) have been initiated against the authority or officer or official, the Board shall simultaneously intimate the relevant Government agency to initiate criminal proceedings against the person referred to in sub-section (1).

(3) The proceedings under this section shall be without prejudice to any other liability that the authority or officer or official or the person may incur under any other law for the time being in force.]

157. Extent of confiscation.- (1) Confiscation of any goods under this Act includes any package in which they are found, and all other contents thereof.

(2) Every conveyance of whatever kind used in the removal of any goods liable to confiscation under this Act shall also be liable to confiscation.

[94][Omitted]

[89,91][Omitted]

(3) Confiscation of any vessel under this Act includes [94][its] tackle, apparel and furniture.

LEGAL REFERENCE

1. *Substituted for the words "five thousand rupees" by the Finance Ordinance, 1982*
2. *Substituted for the words "two thousand rupees" by the Finance Ordinance, 1982.*
3. *Renumber S.No.8 as sub-paragraph(i)and new paragraph(ii) was added by FA,2005.*
4. *Substituted for the word "Magistrate" by the Prevention of Smuggling Act, 1977 (XII of 1977), S.51(ii)(a), page 223.*
5. *Substituted for the words "ten years" by the Finance Act, 1988 (VI of 1988), S.5(3), page 938. The words "ten years" were previously substituted for the words "six years" by the Finance Act, 1973 (L of 1973), S.9(7)(a), page 531.*
6. *Substituted for the full stop by the Finance Act, 1973 (L of 1973), S.9(7)(b), page 531.*
7. *Added by the Finance Act, 1973 (L of 1973), S.9(7)(b), page 531 and substituted by the Prevention and Smuggling Act, 1977 (XII of 1977), S.51(ix), page 230.. At the time of substitution this proviso was as under:-*
   "Provided that, in the case of such goods essential to the life of the community as may be notified by the Federal Government in the official Gazette, the sentence of imprisonment shall not be less than five years and the whole or any part of the property of the person convicted shall also be liable to confiscation.".
8. *Omitted by Finance Act, 2003.*
9. *Added by the Finance Act, 2005.*
10. *Inserted by the Finance Act, 1986 (I of 1986), S.6(5)(a), page 11.*
11. *Substituted by the Finance Act, 2006. At that time serial 12 was as under:-*

12.	If any person who without any reasonable excuse fails to comply with any requisition made under section 26 or to furnish any information as required by or under the rules to be furnished,	[11a][such person shall be liable to a penalty not exceeding one hundred thousand rupees and on conviction by a Special Judge shall be liable to imprisonment for a term not exceeding two years, fine, or with both.]	26

11a. Substituted by the Finance Act, 2005.

12. *Inserted by the Finance Act, 2006.*
13. *Substituted for the full stop and added by the Federal Laws (R&D), 1981 (XXVII of 1981), S.3.*
14. *Inserted by the Finance Act, 2004 (II of 2004), S.3(14), pages 16-17.*
15. *Substituted for the words "Magistrate" by the Finance Act, 1986 (I of 1986), S.6(5)(b), page 11.*
16. *Substituted by the Finance Ordinance, 1982 (XII of 1982), S.6(9)(a)(ii), page 60. At the time of substitution this was as under:*

    "such goods shall be liable to confiscation".
17. *Inserted by the Finance Act, 2003 (I of 2003), 5(30(i), page 36.-*
18. *Inserted by the Finance Act, 1993 (X of 1993), S.4(iv), page 121.*
19. *Substituted for the words "two thousand five hundred rupees" by the Finance Ordinance,1982 (XII of 1982), S.6(9)(a)(I), page 60.*
20. *Substituted for the words "five hundred rupees" by the Finance Ordinance, 1982*
21. *Inserted by the Finance Act, 2005.*
22. *Substituted by the Finance Act, 1999 (IV of 1999), S.10(9)(a), page 768. At the time of substitution this was as under:-*

    "43. If, after any goods have been landed if the goods cannot be recovered, 79 & 80.". and before they have been passed the owner shall be liable, in addition through the custom-house, the owner to full duty, to a penalty not exceeding removes or attempts to remove them, five time the amount of such duty, or if with the intention of defrauding the if such goods are not dutiable or duty revenue, thereon cannot be ascertained to a penalty not exceeding [22a][twenty-five thousand rupees], for every missing or deficient package or separate article, and in the case of bulk goods to a penalty not exceeding [29a][twenty-five thousand rupees] or the value of the goods, whichever be higher.

    22a. Substituted for the words "five thousand rupees" by the Finance Ordinance, 1982 (XII of 1982), S.6(9)(a)(i), page 60.
23. *Substituted for the words "twenty-five" by the Finance Act, 2003 (I of 2003), S.5(30)(ii)(a)(I), page 36.*
24. *Inserted by the Finance Act, 2003 (I of 2003), S.5(30),(ii)(a)(ii), page 37.*
25. *Substituted for the figures "79 & 80" by the Finance Act, 2003 (I of 2003), S.5(30)(ii)(b), page 37.*
26. *Omitted the figure, letters, comma and word "79A, and 80A" by the FA,2005.*
27. *Inserted by the Finance Act, 2003 (I of 2003), S.5(30)(iii)(a), page 37.*

27A. *By the Finance Act, 2006, the words"a bill of entry or bill of export or" were omitted.*

28. *Inserted by the Finance Act, 2003 (I of 2003), S.5(30)(iii)(b), page 37.*
29. *Substituted for the figures "79 & 131" by the Finance Act, 2003 (I of 2003), S.5(30)(iii)(c), page 37*
30. *Omitted the figure, letters, comma and word "79A, and 1310A" by the FA,2005.*

30A. *Inserted by Finance Act, 2005.*

31. *Substituted for the figures "79 & 131" by the Finance Act, 2003*
32. *Inserted by the Finance Act, 2003 (I of 2003), S.5(30)(v)(a)(I), page 37.*
33. *Inserted by the Finance Act, 2003 (I of 2003), S.5(30),(v)(a)(ii), page 37.*
34. *Added by the Finance Act, 2003 (I of 2003), S.5(30)(b), page 38.*
35. *Inserted by the Finance Act, 2006.*
36. *Inserted by the Finance Ordinance, 1982 (XII of 1982&added by the FA,2005.*
37. *Substituted for the word "keeper" by the Finance Act, 1990 (VII of 1990), S.6(9)(a)(i), page 37.,*
38. *Omitted the words "keeper or" by the Finance 1990(VII of 1990.*
39. *Substituted for the words "two hundred and fifty rupees" by the Finance Ordinance,1982 (XII of 1982),S.6(9)(a)(i), page 60.*
40. *Added by the Finance Act, 1987 (VI of 1987), S.8(3)(a), page 34.*
41. *Substituted for the words "twenty-five thousand rupees" by the Finance Act, 1999 (IV of 1999), S.10(9)(b), page 768 and earlier substituted for the words "five thousand rupees" by the Finance Ordinance, 1982 (XII of 1982.*
42. *Substituted for the words "twenty five thousand" by the FA, 2005.*

43. *Inserted by the Finance Act, 2003 (I of 2003), S.5(30)(vi)(b), page 38.*
44. *Inserted by the Finance Act, 2003 (I of 2003), S.5(30)(vi)(c), page 38.*
45. *Inserted by the Finance Act, 2003 (I of 2003), S.5(30)(vii)(a)(I), page 38.*
46. *Substituted for the word and figure "section 131" by the Finance Act, 2003.*
47. *Omitted the word, figure and letter "and 131A" in column (1) &(3)by the FA, 2005.*
48. *Inserted by the Finance Act, 2003 (I of 2003), S.5(30(vii)(b)(I), pag*
49. *Substituted for the words "one thousand rupees for every package of such goods" by the Finance Act, 2003 (I of 2003), S.5(30)(vii)(b)(ii), page 38*
50. *Substituted clause 9i) of item 77 by the Federal Laws, 1981..*
51. *Substituted in clause (a) for the words "molests or assaults any person duty engaged" by the Finance Act, 2003 (I of 2003),S.5(30)(ix)(a), page 39.*
52. *Inserted by the Finance Act, 2003 (I of 2003), S.5(30)(ix)(b), page 39.*
53. *S.No. 80 renumbered as sub-paragraph (i) by the Finance Act, 2005.*
54 *Substituted by the Finance Ordinance, 1982 (XII of 1982), S.6(9)(a)(iv), page 60. At the time of substitution this was as under:-*

"such goods shall be liable to confiscation any person concerned in the offence shall be liable to a penalty not exceeding ten times the value of the goods; and upon conviction by a Special Judge, to imprisonment for a term not exceeding six years and to fine not exceeding ten times the value of such goods and if the Special Judge in his discretion so orders also to whipping.".

55. *Substituted for the words "ten thousand rupees" by the Finance Act, 1998.*
56. *Added by the Finance Act, 2005*
57. *Substituted by the Finance Ordinance, 1982 (XII of 1982), S.6(9)(v), page 60. At the time of substitution this was as under:*

"such person shall on conviction before a Special Judge be liable to imprisonment for a term not exceeding one year, or to a fine not exceeding five thousand rupees or to both."..

58. *Substituted for the word "three" by the Finance Act, 2004.*
59. *Substituted by the Finance Act, 2006. At that time serial 96 was as under:-*

96.	if any person being an importer or exporter of goods other than for *bonafide* private or personal purposes, fails to maintain accounts in such from as may be notified by the Board, or for the period specified in section 211,	such person shall be liable to a penalty not exceeding [6][fifty thousand] rupees.	211

60. *Substituted for the words "ten thousand rupees" by the Finance Ordinance, 1982.*
61. *Added by the Finance Act, 1999 (IV of 1999), S.10(9)(c), page 768.*
62. *Added new serial numbers "100 to 104" by the Finance Act, 2003.*
63. *Substituted for the full stop by the Finance Ordinance, 1982.*
64. *Added by the Finance Ordinance, 1982 (XII of 1982), S.6(9)(a)(vi), page 61.*
65. *Substituted for the words and commas "currency, gold, silver, precious stones, ornaments or other manufactures of gold silver or previous stones which the [65a][Federal Government] may, by notification in the official Gazette, specify" by the Finance Ordinance, 1982 (XII of 1982), S.6(9)(b), page 61.*

65a. Substituted for the words "Central Government" by the Finance Act, 1972 (XXI of 1972), S.3, page 56 and Second Schedule S.1, page 76.

66. *Sub-section (3) omitted by the Finance Act, 1969 (XVI of 1969), S.4. At the time of omission this sub-section was as under:-*

"(3) Where any person charged of an offence under clause 8 or clause 89 of the Table under sub-section (1) is acquitted by a Magistrate, and the finding of the Magistrate be that the goods in respect of which the person was charged are not smuggled goods, such person shall not be liable to any penalty, nor such goods shall be liable to confiscation, and if

any order confiscating the goods or imposing any penalty has already been made to an officer of customs, it shall become null and void.".

67. *Substituted for the words "Collector of Customs" by the Finance Ordinance, 1982 (XII of 1982.*
68. *Added by Finance Act,2008(I of 2008) (Page-46)*
69. *Substituted for the word "twenty five", by the Finance Act,2010.*
70. *Substituted for the words "not exceeding twenty-five thousand rupees and any goods", by the Finance Act,2010.*
71. *Substituted the word "One", by the Finance Act,2010.*
72. *Omitted the comma and words [, and, if the Special Judge in his discretion so orders, also to whipping] by Finance Act, 2012.*
73. *Substituted for the words and numbers " 79,79A, 131A" by Finance Act, 2012*
74. *Substituted for the words " such person shall be liable to a penalty [70][upto twice the value of the goods and goods] in respect of which such offence has been committed shall also be liable to confiscation" by the Finance Act, 2012.*
75. *Substituted the words "and if the Special Judge in his discretion so orders also to whipping" by Finance Ac, 2012.*
76. *Substituted the words "and, if the Special Judge in his discretion so orders, to whipping" by Finance Act, 2012.*
77. *Inserted by Finance Act, 2012*
78. *Inserted by Finance Act, 2012*
79. *Inserted by Finance Act, 2012.*
80. *Substituted by Finance Act, 2015.*
81. *Inserted by Finance Act, 2015.*
82. *Substituted by Finance Act, 2015.*at the time of substitution the wording is as under: *"[If any person contravenes any rule or condition relatable to section 128 or section 129.*]"
83. Inserted by Finance Act, 2017.
84. Inserted by Finance Act, 2018.
85. Substituted by Finance Act,2019. At the time of substitution the wording was :

14.f	If any person commits an offence under section 32,	such person shall be liable to a penalty not exceeding [1][twenty five thousand] rupees or three times the value of the goods in respect of which such offence is committed, whichever be greater; and such goods shall also be liable to confiscation [13][;] [14][and upon conviction by a [15][Special Judge] he shall further be liable to imprisonment for a term not exceeding three years, or to fine, or to both].	32
[35][47A	If the goods declaration is not filed within the prescribed period of fifteen days,	the owner of such goods shall be liable to a penalty which may extend to fifteen thousand rupees.	79]

86. Inserted by Finance Act, 2019
87. Inserted by Tax Laws (Amendment) Act, 30th March, 2020
88. Inserted/Substituted by Finance Act, 2020 (June)
89. Inserted/Omitted by Finance Act, 2021 (June)
90. Inserted by Finance Act, 2022 (June)
91. Omitted by Finance Act, 2022 (June) [Provided further that where a conveyance found carrying smuggled goods in false cavities or being used exclusively or wholly for transportation of offending goods under clause (s) of section 2 of this Act, has been seized for the third time, no option to pay fine in lieu of the confiscation shall be given.]
92. Inserted by Finance Act, 2023(June)
93. Inserted by Finance Act, 2024(June)
94. Substituted/added by Finance Act, 2025 (June)