

SEMINAR ON THE “IMPLICATIONS OF THE CUSTOMS ACT ON CORPORATES.”



Customs laws are the backbone on which international trade functions. It impacts individuals travelling abroad and deeply affects the corporate sector. To further spread awareness about these laws and their effects, a seminar was organized by the Corporate Law Society of the Campus Law Centre on “Implications of the Customs Act on Corporates” on the 21st of April 2023. Nyay Drishti, an NGO was the organising partner and Dr Dinesh Kumar Jangid was the esteemed speaker at the seminar.



Dr. Neelam Tyagi, Faculty Convener, introduced to the participants the aim and objectives of the Corporate Law Society and the intent behind the seminar.

Subsequently, Dr. Ruchta Chakraborty, Faculty Co-Convener motivated the participants to make the best use of this opportunity and be proactive during the session.



Thereafter, the speaker for the session, Dr. Dinesh Kumar Jangid was introduced to the participants. Dr. Jangid is an Indian Revenue Service Officer of the 2011 batch currently serving as Joint Commissioner of Customs Preventive, New Delhi. Before joining Indian Revenue Service, Dr. Jangid worked as Lecturer, Accounts officer, and Deputy Collector.

Before beginning with the program, Mr. Arihant Jain, a first-year student at Campus Law Centre and winner of logo making competition organized by the Corporate Law Society was felicitated. He was presented with a memento and a certificate for giving society a meaningful and innovative logo that successfully did justice to the vision and mission of the society.





Next, Nyaya Drishti, in whose association the program was conducted, and Adv. Sandeep was introduced. Nyaya Drishti is an NGO that seeks to create a society where each individual has access to legal education and legal aid. The organization aims to empower people by providing them with the legal knowledge and skills necessary in today's time.



Dr. Jangid started the seminar by walking the audience through the history of Customs. For easy understanding, he explained the meaning of Customs imposed on the national boundary for the safety of the international trade of goods. Dr Jangid then focused on the modern transformation of boundaries that now includes the airport premises, SEZ – Special Economic Zones, and customs waters (up to 200 nautical miles). He clarified the way modern boundaries make the application of customs interesting. Furthermore, with examples, Dr Jangid explained how taxes can neither be imported nor exported, elaborated on the



importance of customs and why they are imposed, and explained how to control the movement of goods and protect the domestic market. Dr Jangid highlighted that customs are a great source of revenue for the country and discussed the different types

of goods for customs –

1. Free Goods- require no license or permission
2. Prohibited Goods- can't be traded in any manner whatsoever
3. Restricted Goods- that require licenses/permissions and the lawyers become crucial in their regard.



Dr. Jangid then discussed DGFT (Directorate General of Food Trades) i.e., the authority which regulates such trade and offers licenses/permission, and ICD (Inland Container Depot) i.e., the depots where the goods coming to the water ports is transported for further action.

Dr. Jangid mentioned the two types of channels at an airport, the Green channel with no duty staff and the Red channel with duty staff.

In the end, Dr Jangid stressed on the relevant sections of the Customs Act, of 1962: -

Section 11 Power to prohibit importation or exportation of goods.

Section 12. Dutiable goods.

Section 13. Duty on pilfered goods.

Section 14 Valuation of goods

Section 108. Power to summon persons to give evidence and produce documents

Sections 121 to Section 128 regarding procedural aspects

Section 121: Confiscation of sale-proceeds of smuggled goods

Section 122: Adjudication of confiscations and penalties

Section 122A : Adjudication Procedure

Section 123: The burden of proof in certain cases

Section 124: Issue of show cause notice before confiscation of goods, section 125: Option to pay the fine instead of confiscation

Section 126: On confiscation, property to vest in Central Government

Section 127: Award of confiscation or penalty by customs officers not to interfere with other punishments

Section 128: Appeals to Commissioner (Appeals)



Dr Jangid stated that Section 108 of the Customs Act is pari materia to S.164 of CrPC. He ended the session by differentiating between the Bill of Entry (for imported goods) and the shipping bill (for exported goods). Further to the session, a question answers round was conducted where students raised several interesting questions relating to customs laws.



The seminar ended with a vote of thanks by Ms. Tamanna thanking the esteemed speaker, faculty convenor, faculty co-convenor, executive committee, and student volunteers. Dr. Neelam Tyagi felicitated Dr. Dinesh Kumar Jangid with a sapling and a book. Dr. Ruchita Chakraborty presented the token of respect to Adv. Sandeep Pathak. Ms. Nandini Sharma, the student convener of the Corporate Law Society, felicitated Adv. Saurabh. The student volunteers received a “Certificate of Appreciation” for their valuable efforts.