

(4) All goods imported into a customs aerodrome shall be duly entered and unloaded within seven days from the time of the arrival of such aircraft at that aerodrome or within such further period as the Customs-Collector or Chief Customs Officer may allow.

(5) All goods imported which have not been examined and passed by the Customs-Collector shall be stored in a transit shed at the customs aerodrome, and no person shall remove such goods from the transit shed before they have been examined and passed by such Collector.

For the purpose of this rule, the word "goods" shall be deemed to include aircraft imported by flight in so far as the provisions of the rule are applicable thereto.

(6) (a) No customs duty shall be levied on an aircraft not registered in India which is brought into India for the purpose of a flight to or across India, which it is not intended to register in India and which it is intended to remove from India within six months from the date of entry, provided that the person in charge makes a written declaration to that effect to the Customs-Collector on arrival.

(b) In the case of an aircraft in respect of which such a declaration has been made and which is not removed from India within six months the duty leviable in respect of it shall be paid to the Customs Collector before the aircraft is again flown.

(7) A full refund of the customs duty, if any, paid on the import of an aircraft by air into India shall be granted if the same is exported by air within six months of the date of its arrival:

Provided—

(a) that the claim for such refund is made at the time of export from a customs aerodrome;

(b) that the identity of the aircraft is established to the satisfaction of the Customs-Collector; and

(c) that payment is demanded within six months from the date of export.

59. Procedure on export.—(1) The exporter of any goods shall deliver to the Customs-Collector at the customs aerodrome of departure a shipping bill in the manner provided in Section 29 of the Sea Customs Act, 1878 (VIII of 1878), and shall truly furnish therein the several particulars required in a shipping bill under that section, and shall pay to such Collector duties thereon as if such goods were chargeable to duties under that Act, and such bill when signed by the Customs-Collector shall be the clearance and authority for the exportation of such goods.

(2) No person shall without the consent of the Customs-Collector unload from any aircraft any goods loaded thereon for export which have been cleared under sub-rule (1), or open, alter, or break any lock, mark or seal placed by any Customs-Collector on any goods in any aircraft about to depart from India.

60. Prohibition of signals in certain cases.—No person shall, for the purpose of evading, or assisting the evasion of, the provisions of this Part make any signal from an aircraft entering or leaving India.

61. Forced landings.—If any aircraft arriving from a place outside India is forced to land at any place in India other than a customs aerodrome, or if any aircraft is so forced to land after departure from