

Historical Background:

Customs, as a major source of revenue, plays a very important role in the economy of our country. However, the functions of the Customs Department are not confined to the collection of revenue only. It has also many other important roles to play. During the British days and soon after, the country was importing even the daily requirements like pencils and paper. The exports consisted of mostly agricultural products. With the attainment of independence and introduction of policies with the object of substituting imports and concomitant regulations, the pattern of imports and exports has radically changed. In implementing the policies relating to international trade, the Customs department always has a crucial role to play. The role of the Customs is to act as a sentinel on the economic borders of the country. The collection of revenue through Customs is known in this country, for the last 3000 years and laws for collection of revenue and punishments for violation thereof are indicated as early as in Kautilya's "Arthashastra". The modern system of taxation is, however, a British legacy. It was in England, during the days of King John, in the 13th Century, the 'customary dues' that were till then collected by local sheriffs and chieftains as protection money for the police service rendered to foreign traders came to be collected as revenue to the state. The other major forms of revenue viz. the Excise and Income Tax came to be conceived much later during the 17th Century. In India, the "Customs" in the modern form was introduced soon after the consolidation of British rule. The trade in this country was then mainly by sea and with England and other European countries and an enactment known as Sea Customs Act, 1878, was brought forth for collection of revenue and control on the movement of goods. This was followed about 50 years later by an act known as Land Customs Act, 1924, to cover the goods coming by land routes. The Indian Aircraft Act, 1934, covered the export/import by air, which, by then, had made a beginning. The laws then, had however been designed with an eye to protect the British interests only, but independent India allowed these statutes to continue in force, till 1963, when the Customs Act, 1962, repealing all the earlier enactment was passed.

CUSTOMS COMMISSIONERATE MANGALORE

The New Mangalore Port, the only Major port of Karnataka was declared as the 9th Major port on 04th May'1974 and was formally inaugurated on 11th January'1975 by the then Prime Minister of India Smt. Indira Gandhi. The traffic in the Port has been steadily increasing through the years.

- Mangalore Customs Commissionerate was formed vide Notification No.27/97-CUS(NT) dated 07.07.1997 and brought into force vide Notification No.32/97-CUS(NT) dated 16.07.1997.
- By virtue of Notification No.15/2002-Cus(NT) dated 07-03-2002 read with Notification No.63/2002-CUS(NT) dated 03.10.2002, the Commissionerate covers 17 districts of Karnataka viz., Dakshina Kannada, Udupi, Kodagu, Hassan, Chikmagalur, Shimoga, Uttara Kannada, Dharwad, Belgaum, Bijapur, Bidar, Bagalkot, Gulbarga, Gadag, Koppal, Bellary and Raichur.
- The coastal jurisdiction of the Commissionerate extends to about 320 kms (155 nautical miles) in the maritime coastline of Karnataka State from Talapady in the south (Karnataka-Kerala border) to Majali in the north (Karnataka-Goa border).