

Customs Act 1962 s 53 - Transit of certain goods without payment of duty

Subject to the provisions of section 11, where any goods imported in a conveyance and mentioned in the arrival manifest or import manifest] or the import report, as the case may be, as for transit in the same conveyance to any place outside India or to any customs station, the proper officer may allow the goods and the conveyance to transit without payment of duty, subject to such conditions, as may be prescribed.