

Customs Act 1962 s 11D - Precautions to be taken by persons acquiring notified goods

No person shall acquire (except by gift or succession, from any other individual in India), after the notified date, any notified goods—

(i) unless such goods are accompanied by,—

(a) the voucher referred to in section 11F or the memorandum referred to in sub-section (2) of section 11G, as the case may be, or

(b) in the case of a person who has himself imported any goods, any evidence showing clearance of such goods by the Customs Authorities; and

(ii) unless he has taken, before acquiring such goods from a person other than a dealer having a fixed place of business, such reasonable steps as may be specified by rules made in this behalf, to ensure that the goods so acquired by him are not goods which have been illegally imported.