

Customs Act 1962 s 81 - Regulations in respect of baggage

The Board may make regulations,—

- (a) providing for the manner of declaring the contents of any baggage;**
- (b) providing for the custody, examination, assessment to duty and clearance of baggage;**
- (c) providing for the transit or transshipment of baggage from one customs station to another or to a place outside India.**