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Customs Act, 1962

Section 11G - Sections 11c, 11e and 11f Not to Apply to Goods in Personal Use

(1) Nothing in sections 11C, 11E and 11F shall apply to any notified goods which are--

- (a) in personal use of the person by whom they are owned, possessed or controlled, or
- (b) kept in the residential premises of a person for his personal use.

(2) If any person, who is in possession of any notified goods referred to in sub-section (1), sells, or otherwise transfers for a valuable consideration, any such goods, he shall issue to the purchaser or transferee, as the case may be, a memorandum containing such particulars as may be specified by rules made in this behalf and no such goods shall be taken from one place to another unless they are accompanied by the said memorandum.]
