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Customs Act, 1962

Section 43 - Exemption of Certain Classes of Conveyances from Certain Provisions of This Chapter

(1) The provisions of sections 30, 41 and 42 shall not apply to a vehicle which carries no goods other than the luggage of its occupants.

(2) The Central Government may, by notification in the Official Gazette, exempt the following classes of conveyances from all or any of the provisions of this Chapter--

- (a) conveyances belonging to the Government or any foreign Government;
 - (b) vessels and aircraft which temporarily enter India by reasons of any emergency.
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