

**Customs Act, 1962**

**Section 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.
- 
-