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**Customs Act, 1962**

**Section 107 - Power to Examine Persons**

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Any officer of customs empowered in this behalf by general or special order of the 1[Commissioner of Customs] may, during the course of any enquiry in connection with the smuggling of any goods,-

- ( a) require any person to produce or deliver any document or thing relevant to the enquiry;
- ( b) examine any person acquainted with the facts and circumstances of the case.

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**1.** Substituted by Act 22 of 1995, section 50, for "Collector of Customs" (w.e.f. 26-5-1995).

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