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Customs Act, 1962

Section 110A - Provisional Release of Goods, Documents and Things Seized Pending Adjudication

1[Section 110 A - Provisional release of goods, documents and things seized pending adjudication.

Any goods, documents or things seized under section 110, may, pending the order of the adjudicating officer, be released to the owner on taking a bond from him in the proper form with such security and conditions as the Commissioner of Customs may require.]

1. Inserted by the Taxation Laws (Amendment) Act, 2006.
