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Customs Act, 1962

Section 132 - False Declaration, False Documents, Etc

Whoever makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document in the transaction of any business relating to the customs, knowing or having reason to believe that such declaration, statement or document is false in any material particular, shall be punishable with imprisonment for a term which may extend to 1[two years], or with fine, or with both.

1. Substituted for "six months" by the Taxation Laws (Amendment) Act, 2006.
