

Source: sooperkanoon.com/act/45022

Customs Act, 1962

Section 145 - Owner, Etc., to Perform Operations Incidental to Compliance with Customs Law

All operations necessary for making any goods available for examinations by the proper officer or for facilitating such examination shall be performed by, or at the expense of, the owner, importer or exporter of the goods, as the case may be.
