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**Customs Act, 1962**

**Section 11F - SALE, ETC, OF NOTIFIED GOODS TO BE EVIDENCED BY VOUCHERS On and from the notified date, no person shall sell or**

SECTION 11F: SALE, ETC, OF NOTIFIED GOODS TO BE EVIDENCED BY VOUCHERS On and from the notified date, no person shall sell or otherwise transfer any notified goods, unless every transaction in relation to the sale or transfer of such goods is evidenced by a voucher in such form and containing such particulars as may be specified by rules made in this behalf.