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**Customs Act, 1962**

**Section 48 - PROCEDURE IN CASE OF GOODS NOT CLEARED, WAREHOUSED OR TRANSHIPPED WITHIN 40 [THIRTY DAYS] AFTER UNLOADING If any goods**

a) animals, perishable goods and hazardous goods, may, with the permission of the proper officer, be sold at any time; (b) arms and ammunition may be sold at such time and place and in such manner as the Central Government may direct. Explanation: In this section, "arms" and "ammunition" have the meanings respectively assigned to them in the Arms Act, 1959 (54 of 1959).