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**Customs Act, 1962**

**Section 53 - TRANSIT OF CERTAIN GOODS WITHOUT PAYMENT OF DUTY Subject to the provisions of section 11, any goods imported in a**

SECTION 53: TRANSIT OF CERTAIN GOODS WITHOUT PAYMENT OF DUTY Subject to the provisions of section 11, any goods imported in a conveyance and mentioned in the import manifest or the import report, as the case may be, as for transit in the same conveyance to any place outside India or any customs station may be allowed to be so transited without payment of duty.