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Customs Act, 1962

Section 84 - REGULATIONS REGARDING GOODS IMPORTED OR TO BE EXPORTED BY POST The Board may make regulations providing for

a) the form and manner in which an entry may be made in respect of any specified class of goods imported or to be exported by post, other than goods which are accompanied by a label of declaration containing the description, quantity and value thereof; (b) the examination, assessment to duty, and clearance of goods imported or to be exported by post; (c) the transit or transshipment of goods imported by post, from one customs station to another or to a place outside India. STORES