

Source: sooperkanoon.com/act/452987

Customs Act, 1962

Section 99 - POWER TO MAKE RULES IN RESPECT OF COASTAL GOODS AND COASTING VESSELS The Central Government may make rules for

a) preventing the taking out of India of any coastal goods the export of which is dutiable or prohibited under this Act or any other law for the time being in force; (b) preventing, in the case of a vessel carrying coastal goods as well as imported or export goods, the substitution of imported or export goods by coastal goods