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**Ports Act, 1908**

**Section 38 - Receipts for port-charges The person to whom any dues, fees or other charges authorized to be taken by or under this**

SECTION 38 : Receipts for port-charges The person to whom any dues, fees or other charges authorized to be taken by or under this Act are paid shall grant to the person paying the same a proper voucher in writing under his hand, describing the name of his office, the port or place at which the dues, fees or other charges are paid, and the name, tonnage and other proper description of the vessel in respect of which the payment is made.