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**The Customs Act, 1962**

**Section 32 - Imported goods not to be unloaded unless mentioned in arrival manifest or import manifest or import report**

**32. Imported goods not to be unloaded unless mentioned in <sup>1</sup>[arrival manifest or import manifest] or import report.**--No imported goods required to be mentioned under the regulations in an <sup>1</sup>[arrival manifest or import manifest] or import report shall, except with the permission of the proper officer, be unloaded at any customs station unless they are specified in such manifest or report for being unloaded at that customs station.

1. Subs. by Act 13 of 2018, s. 56, for "import manifest" (w.e.f. 28-3-2018)