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The Customs Act, 1962

Section 40 - Export goods not to be loaded unless duly passed by proper officer

The person-in-charge of a conveyance shall not permit the loading at a customs station--

(a) of export goods, other than baggage and mail bags, unless a shipping bill or bill of export or a bill of transshipment, as the case may be, duly passed by the proper officer, has been handed over to him by the exporter;

(b) of baggage and mail bags, unless their export has been duly permitted by the proper officer.