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The Customs Act,1962

Section 43 - Exemption of certain classes of conveyances from certain provisions of this Chapter

- (1) The provisions of sections 30, 41 and 42 shall not apply to a vehicle which carries no goods other than the luggage of its occupants.
- (2) The Central Government may, by notification in the Official Gazette, exempt the following classes of conveyances from all or any of the provisions of this Chapter--
- (a) conveyances belonging to the Government or any foreign Government;
 - (b) vessels and aircraft which temporarily enter India by reason of any emergency.