

# Introduction

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## Overview

Consignment sales are a trade agreement in which one party (the consignor) provides goods to another party (the consignee) to sell. However, the consignee has the right to return unsold goods back to the consigner.

## Business Case

In manufacturing Industries Consignment is an arrangement in which goods are left in the possession of an authorized third party to sell. A consignment shop, for example, will sell items produced or supplied by someone else, and pay them a portion of the profit.