

**Finance Act 2005**

**Section 68 - Amendment of Section 127ma**

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In section 127MA of the Customs Act,--

(a) in sub-section (6), for the word, figures and letter "section 127C", the words, figures, letters and brackets "section 127C and sub-section (1) of section 127-I" shall be substituted;

(b) after sub-section (7), the following sub-section shall be inserted, namely:--

"(8) The Settlement Commission may, if it is of opinion that any person who made an application under sub-section (5) has not co-operated with the proceedings before it, send the case back to the Appellate Tribunal and the provisions containing in section 129A, section 129B and section 129C shall, so far as may be, apply accordingly."

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