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Customs Act, 1962

Section 114 AA - Penalty for Use of False and Incorrect Material

1[Section 114AA - Penalty for use of false and incorrect material

If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods.]

1. Inserted by the Taxation Laws (Amendment) Act, 2006.
