

Source : sooperkanoon.com/act/48615/

Finance Act, 2006

Section 59 - Amendment of Section 68

In section 68 of the Customs Act, after the proviso, the following proviso shall be inserted, namely:--

"Provided further that the owner of any such warehoused goods shall not be allowed to relinquish his title to such goods regarding which an offence appears to have been committed under this Act or any other law for the time being in force.".
