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Finance Act 2008

Section 75 - Amendment of Section 158

In section 158 of the Customs Act, in sub-section (2), for clause (ii), the following clause shall be substituted, namely:--

(ii) that any person who contravenes any provision of a rule or regulation or abets such contravention or who fails to comply with any provision of a rule or regulation with which it was his duty to comply, shall be liable to a penalty which may extend to fifty thousand rupees..
