

**Finance Act 2007**

**Section 108 - Amendment of Section 127I**

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Section 127L of the Customs Act shall be renumbered as sub-section (1) thereof and,--

(i) in sub-section (1) as so renumbered, for the word "Where", the words, figures and letters "Where, before the 1st day of June, 2007" shall be substituted;

(ii) after sub-section (1) as so renumbered, the following sub-section shall be inserted with effect from the 1st day of June, 2007, namely:--

"(2) Where an applicant has made an application under sub-section (1) of section 127B, on or after the 1st day of June, 2007 and if such application has been allowed to be proceeded with under sub-section (1) of section 127C, such applicant shall not be entitled to apply for settlement under section 127B in relation to any other matter:

Provided that such applicant shall not be prevented from filing an application for settlement if the issue in the subsequent application is, but for the period of dispute and amount, identical to the issue in respect of which the earlier application is pending before the Settlement Commission."

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