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**Finance Act 2007**

**Section 132 - Amendment of Section 37**

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In section 37 of the Central Excise Act,--

(i) in sub-section (4), for the words "ten thousand rupees", the words "two thousand rupees" shall be substituted;

(ii) in sub-section (5), for the words "ten thousand rupees", the words "two thousand rupees" shall be substituted.

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