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Finance Act 2007

Section 96 - Amendment of Section 27

In section 27 of the Customs Act, in sub-section (1), in clause (b), after the third proviso, the following proviso shall be inserted, namely:--

"Provided also that where the duty becomes refundable as a consequence of judgment, decree, order or direction of the appellate authority, Appellate Tribunal or any court, the limitation of one year or six months, as the case may be, shall be computed from the date of such judgment, decree, order or direction."