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Finance Act, 2012, (Central)

Section 118 - Amendment of Section 47

In section 47 of the Customs Act, in sub-section (2),--

(a) in the first proviso, for the words "Provided that", the following shall be substituted, namely:--

"Provided that the Central Government may, by notification in the Official Gazette, specify the class or classes of importers who shall pay such duty electronically:

Provided further that";

(b) in the second proviso, for the words "Provided further that", the words "Provided also that" shall be substituted.