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Finance Act, 2012, (Central)

Section 123 - Substitution of New Section for Section 138

For section 138 of the Customs Act, the following section shall be substituted, namely:--

"138. Offences to be tried summarily.--Notwithstanding anything contained in the Code of Criminal Procedure, 1973(2 of 1974), an offence under this Chapter (other than the offence punishable for a term of imprisonment of three years or more under section 135) may be tried summarily by a Magistrate."