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**Finance Act, 2011, (Central)**

**Section 36 - Amendment of Section 2**

In section 2 of the Customs Act, 1962(52 of 1962) (hereinafter referred to as the Customs Act), for clause (2), the following clause shall be substituted, namely:--

(2) assessment includes provisional assessment, self-assessment, re-assessment and any assessment in which the duty assessed is nil; .