

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

**Section 45 - Amendment of Section 50**

In section 50 of the Customs Act,--

(a) in sub-section (1),--

(i) after the words thereof by presenting , the word electronically shall be inserted;

(ii) the following proviso shall be inserted, namely:--

Provided that the Commissioner of Customs may, in cases where it is not feasible to make entry by presenting electronically, allow an entry to be presented in any other manner. ;

(b) in sub-section (2), the words at the foot thereof shall be omitted.