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

**Section 54 - Amendment of Section 157**

In section 157 of the Customs Act, in sub-section (2), after clause (c), the following clause shall be inserted, namely:--

(d) the manner of conducting audit of the assessment of duty of the imported or export goods at the office of the proper officer or the premises of the importer or exporter, as the case may be. .

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