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**Finance Act, 2003**

**Section 107 - Amendment of Section 25**

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In section 25 of the Customs Act,-

(a) for sub-section (2), the following sub-section shall be substituted, namely:-

"(2) If the Central Government is satisfied that it is necessary in the public interest so to do, it may, by special order in each case, exempt from the payment of duty, under circumstances of an exceptional nature to be stated in such order, any goods on which duty is leviable.";

(b) after sub-section (5), the following sub-section shall be inserted, namely:-

"(6) Notwithstanding anything contained in this Act, no duty shall be collected if the amount of duty leviable is equal to, or less than, one hundred rupees.".

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