

Finance Act, 2003

Section 116 - Amendment of Section 113

In section 113 of the Customs Act,--

(a) in clauses (c), (e), (f), (g) and (h), the words "dutiable or prohibited", wherever they occur, shall be omitted;

(b) for clause (i), the following clause shall be substituted, namely:-

"(i) any goods entered for exportation which do not correspond in respect of value or in any material particular with the entry made under this Act or in the case of baggage with the declaration made under section 77;"

(c) in clause (k), the words "under a claim for drawback" shall be omitted.
