

Finance Act, 2003

Section 124 - Amendment of Section 135

In section 135 of the Customs Act, in sub-section (1),-

- (a) in clause (a), after the words "knowingly concerned", the words "in mis-declaration of value or" shall be inserted;
 - (b) in clause (b), for the word and figures "section 111,", the words and figures "section 111 or section 113, as the case may be, or" shall be substituted;
 - (c) after clause (b), the following clause shall be inserted, namely:-
 - "(c) attempts to export any goods which he knows or has reason to believe are liable to confiscation under section 113,".
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