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Coffee Act, 1942

Section 38 - FALSE RETURNS - Any person who makes in any return to be furnished under section 25-or in any report to be made under

SECTION 38: FALSE RETURNS - Any person who makes in any return to be furnished under section 25-or in any report to be made under section 29-any statement which is false and which he knows to be false or does not believe to be true shall be punishable with fine which may extend to one thousand rupees.