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Customs Act, 1962

Section 88 - APPLICATION OF SECTION 69 AND CHAPTER X TO STORES The provisions of section 69 and Chapter X shall apply to stores

other than those to which section 90 applies) as they apply to other goods, subject to the modifications that- (a) for the words "exported to any place outside India" or the word "exported", wherever they occur, the words "taken on board any foreign going vessel or aircraft as stores" shall be substituted; (b) in the case of drawback on fuel and lubricating oil taken on board any foreign-going aircraft as stores, sub-section (1), of section 74 shall have effect as if for the words "ninety-eight per cent" the words "the whole" were substituted.