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Customs Act, 1962

Section 127K - RECOVERY OF SUMS DUE UNDER ORDER OF SETTLEMENT Any sum specified in an order of settlement passed under sub-section

7) of section 127C may, subject to such conditions, if any, as may be specified therein, be recovered, and any penalty for default in making payment of such sum may be imposed and recovered as sums due to the Central Government in accordance with the provisions of section 142, by the proper officer having jurisdiction over the applicant.