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Customs Act, 1962

Section 158 - PROVISIONS WITH RESPECT TO RULES AND REGULATIONS

1) All rules and regulation made under this Act shall be published in the Official Gazette. (2) Any rule or regulation which the Central Government or Board is empowered to make under this Act may provide- (i) for the levy of fees in respect of applications, amendment of documents, furnishing of duplicates of documents, issue of certificates, and supply of statistics, and for rendering of any services by officers of customs under the Act; (ii) that any person who contravenes any provision of a rule or regulation or abets such contravention or any person who fails to comply with any provision of a rule or regulation with which it was his duty to comply, shall be liable,- (a) in the case of contravention or failure to comply with a rule, to a penalty which may extend to five hundred rupees; (b) in the case of contravention or failure to comply with a regulation, to penalty which may extend to two hundred rupees. 111[