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Finance (No.2) Act, 2004

Section 128A - After

Section 67: Insertion of new S.122 of the Customs Act, 1962), the following section shall be inserted, namely- "122A. Adjudication Procedure: (1) The adjudicating authority shall, in any proceeding under this Chapter or any other provision of this Act, give an opportunity of being heard to a party in a proceeding, if the party so desires. (2) The adjudicating authority may, if sufficient cause is shown at any stage of proceeding referred to in sub-section (1), grant time, from time to time, to the parties or any of them and adjourn the hearing for reasons to be recorded in writing: Provided that no such adjournment shall be granted more than three times to a party during the proceeding."