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Finance Act, 1995

Section 51 - AMENDMENT OF SECTION 2 " In section 2 of the Customs Act,"

i) in clause (1), for the words and brackets "Collector (Appeals)," the words and brackets "Commissioner (Appeals)" shall be substituted; (ii) for clauses (7A) and (8), the following clauses shall be substituted, namely : " (7A) "Commissioner (Appeals)" means a person appointed to be a Commissioner of Customs (Appeals) under sub-section (1) of section 4; (8) "Commissioner of Customs," except for the purposes of Chapter XV, includes an Additional Commissioner of Customs;