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Finance Act, 1995

Section 58 - AMENDMENT OF SECTION 45 In section 45 of the Customs Act, after sub-section

2), the following sub-section shall be inserted, namely:" "(3) Notwithstanding anything contained in any law for the time being in force, if any imported goods are pilfered after unloading thereof in a customs area while in the custody of a person referred to in sub-section (1), that person shall be liable to pay duty on such goods at the rate prevailing on the date of delivery of an import manifest or, as the case may be, an import report to the proper officer under section 30 for the arrival of the conveyance in which the said goods were carried."