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Finance Act, 1995

Section 60 - AMENDMENT OF SECTION 74 " In section 74 of the Customs Act, for sub-section

3), the following sub-section shall be substituted, namely : " "(3) The Central Government may make rules for the purposes of carrying out the provisions of this section and, in particular, such rules may" (a) provide for the manner in which the identity of goods imported in different consignments which are ordinarily stored together in bulk, may be established; (b) specify the goods which shall be deemed to be not capable of being easily identified; and (c) provide for the manner and the time within which a claim for payment of drawback is to be filed."