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**Finance Act, 1995**

**Section 84 - AMENDMENT OF ACT 27 OF 1940 " In the Agricultural Produce Cess Act, 1940,"**

i) in section 2, for clause (2), the following clause shall be substituted, namely : " (a) "Commissioner" means a Commissioner of Customs as defined in clause (8) of section 2 of the Customs Act, 1962;" (ii) for the expression "Collector," wherever it occurs, the expression "Commissioner" shall be substituted.