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**Finance Act, 1995**

**Section 85 - AMENDMENT OF ACT 7 OF 1942 " In the Coffee Act, 1942"**

i) in section 3, for clause (c), the following clause shall be substituted, namely : " ( c ) "Commissioner" means the Commissioner of Customs as specified in clause (b) of section 3 of the Customs Act, 1962;" (ii) for the expression "Collector," wherever it occurs, the expression "Commissioner" shall be substituted.