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**Finance Act, 1995**

**Section 86 - AMENDMENT OF ACT 29 OF 1953 " In the Tea Act, 1953,"**

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