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Finance Act, 1999

Section 106 - AMENDMENT OF SECTION 54 -In Section 54 of the Customs Act, in sub-section

1), the following proviso shall be inserted, namely :- "Provided that where the goods are being transhipped under an international treaty or bilateral agreement between the Government of India and Government of a foreign country, a delcaration for transhipment instead of a bill of transhipment shall be presented to the proper officer in the prescribed form."