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Finance Act, 2000

Section 79 - AMENDMENT OF SECTION 28 In Section 28 of the Customs Act, in sub-section

1), after the proviso and before the Explanation, the following provisos shall be inserted, namely :- "Provided further that where the amount of duty which has not been levied or has been shortlevied or erroneously refunded or the interest payable has not been paid, part paid or erroneously refunded is one crore rupees or less, a notice under this sub-section shall be served by the Commissioner of Customs or with his prior approval by any officer subordinate to him: Provided also that where the amount of duty which has not been levied or has been short-levied or erroneously refunded or the interest payable thereon has not been paid, part paid or erroneously refunded is more than one crore rupees, no notice under this sub-section shall be served except with the prior approval of the Chief Commissioner of Customs."