

Source: sooperkanoon.com/act/455282

Finance Act, 2000

Section 83 - AMENDMENT OF SECTION 47 In Section 47 of the Customs Act, in sub-section

2), for the words "at such rate, not below ten per cent and not exceeding thirty per cent per annum, as is for the time being fixed by the Board", the words "at such rate, not below eighteen per cent and not exceeding thirty-six per cent per annum, as is for the time being fixed by the Central Government, by notification in the Official Gazette" shall be substituted.