

Source: sooperkanoon.com/act/455283

Finance Act, 2000

Section 84 - AMENDMENT OF SECTION 59 In Section 59 of the Customs Act, in sub-section

1), in clause (b), in sub-clause (ii), for the words "at the rate of six per cent per annum or such other rate 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.