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Finance Act, 2001

Section 104 - AMENDMENT OF SECTION 28-AA -Section 28-AA of the Customs Act-shall be renumbered as sub-section

1) thereof and after sub-section (1) as so renumbered, the following sub-section shall be inserted, namely: -
"(2) The provisions of sub-section (1) shall not apply to cases where the duty or the interest becomes payable or ought to be paid on and after the date on which the Finance Bill, 2001 receives the assent of the President."