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Finance Act, 2002

Section 119 - AMENDMENT OF SECTION 25 -In Section 25 of the Customs Act-,

a) after sub-section (2), the following sub-section shall be inserted, namely:- "(2-A) The Central Government may, if it considers it necessary or expedient so to do for the purpose of clarifying the scope or applicability of any notification issued under sub-section (1) or order issued under subsection (2), insert an explanation in such notification or order, as the case may be, by notification in the Official Gazette, at any time within one year of issue of the notification under sub-section (1) or order under sub-section (2), and every such explanation shall have effect as if it had always been the pan of the first such notification or order, as the case may be."; (b) in sub-section (4), after the word, brackets and figure "sub-section (1)", the words, brackets, figure and letter "or sub-section (2-A)" shall be inserted.