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Finance Act, 2003

Section 124 - AMENDMENT OF SECTION 135 In section 135 of the Customs Act, in sub- section

1)," (a) in clause (a), after the words "knowingly concerned", the words "in mis-declaration of value or" shall be inserted; (b) in clause (b), for the word and figures "section 111, ", the words and figures "section 111 or section 113, as the case may be, or" shall be substituted. (c) after clause (b), the following clause shall be inserted, namely:" "(c) attempts to export any goods which he knows or has reason to believe are liable to confiscation under section 113,".