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Finance Act, 2005

Section 68 - Amendment of Section 127-MA: In Section 127-MA of the Customs Act,

a) in sub-section (6), for the word, figures and letter "Section 127-C", the words, figures, letters and brackets "Section 127-C and sub-section (1) of Section 127-I" shall be substituted; (b) after sub-section (7), the following sub-section shall be inserted, namely: "(8) The Settlement Commission may, if it is of opinion that any person who made an application under sub-section (5) has not co-operated with the proceedings before it, send the case back to the Appellate Tribunal and the provisions containing in Section 129-A, Section 129-B and Section 129-C shall, so far as may be, apply accordingly.".

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