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Finance Act, 2007

Section 127E - In section 127E of the Customs Act, after the proviso, the following proviso shall be inserted with effect from the 1st

SECTION 103: Amendment of section 127E: In section 127E of the Customs Act, after the proviso, the following proviso shall be inserted with effect from the 1st day of June, 2007, namely- "Provided further that no proceeding shall be reopened by the Settlement Commission under this section in a case where an application under section 127B is made on or after the 1st day of June, 2007.".