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Finance (No. 2) Act, 2004

Section 67 - Insertion of New Section 128a

After section 122 of the Customs Act, the following section shall be inserted, namely:--

"122A. Adjudication Procedure:

(1) The adjudicating authority shall, in any proceeding under this Chapter or any other provision of this Act, give an opportunity of being heard to a party in a proceeding, if the party so desires.

(2) The adjudicating authority may, if sufficient cause is shown at any stage of proceeding referred to in sub-section (1), grant time, from time to time, to the parties or any of them and adjourn the hearing for reasons to be recorded in writing:

Provided that no such adjournment shall be granted more than three times to a party during the proceeding."
