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Finance (No. 2) Act, 2004

Section 68 - Amendment of Section 128

In section 128 of the Customs Act, after sub-section (1), the following sub-section shall be inserted, namely:--

"(1A) The Commissioner (Appeals) may, if sufficient cause is shown at any stage of hearing of an appeal, grant time, from time to time, to the parties or any of them and adjourn the hearing of the appeal for reasons to be recorded in writing:

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