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Finance (No. 2) Act, 2004

Section 70 - Amendment of Section 129b

In section 129B of the Customs Act, after sub-section (1), the following sub-section shall be inserted, namely:--

"(1A) The Appellate Tribunal may, if sufficient cause is shown, at any stage of hearing of an appeal, grant 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.
