

Source: sooperkanoon.com/act/18840

Finance (No. 2) Act, 2004

Section 71 - Amendment of Section 137

In section 137 of the Customs Act, after sub-section (2), the following sub-section shall be inserted, namely:--

"(3) Any offence under this Chapter may, either before or after the institution of prosecution, be compounded by the Chief Commissioner of Customs on payment, by the person accused of the offence to the Central Government, of such compounding amount as may be specified by rules."
