

**Finance Act, 1995**

**Section 51 - Amendment of Section 2**

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In section 2 of the Customs Act,-

(i) in clause (1), for the words and brackets "Collector (Appeals)", the words and brackets "Commissioner (Appeals)" shall be substituted;

(ii) for clauses (7A) and (8), the following clauses shall be substituted, namely.-

'(7A) "Commissioner (Appeals)" means a person appointed to be a Commissioner of Customs (Appeals) under sub-section (1) of section 4;

(8) "Commissioner of Customs", except for the purposes of Chapter XV, includes an Additional Commissioner of Customs; '.

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