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**Finance Act, 1995**

**Section 60 - Amendment of Section 74**

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In section 74 of the Customs Act, for sub-section (3), the following sub-section shall be substituted, namely.-

"(3) The Central Government may make rules for the purpose of carrying out the provisions of this section and, in particular, such rules may-

- (a) provide for the manner in which the identity of goods imported in different consignments which are ordinarily stored together in bulk, may be established;
  - (b) specify the goods which shall be deemed to be not capable of being easily identified; and
  - (c) provide for the manner and the time within which a claim for payment of drawback is to be filed."
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