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**Finance (No. 2) Act, 1998**

**Section 100 - Amendment of Section 27**

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In section 27 of the Customs Act, in sub-section (1), the Explanation shall be renumbered as Explanation I and after Explanation I as so renumbered, the following Explanation shall be inserted, namely:--

"Explanation II.--Where any duty is paid provisionally under section 18, the limitation of one year or six months, as the case may be, shall be computed from the date of adjustment of duty after the final assessment thereof".

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