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Finance Act 2001

Section 109 - Amendment of Section 128

In section 128 of the Customs Act, in sub-section (1),-

- (a) for the words "within three months", the words "within sixty days" shall be substituted;
- (b) for the proviso, the following proviso shall be substituted, namely:-

"Provided that the Commissioner (Appeals) may, if he is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of sixty days, allow it to be presented within a further period of thirty days."
