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Finance Act 2001

Section 112 - Amendment of Section 129e

In section 129E of the Customs Act, after the proviso, the following proviso shall be inserted, namely:-

"Provided further that where an application is filed before the Commissioner (Appeals) for dispensing with the deposit of duty and interest demanded or penalty levied under the first proviso, the Commissioner (Appeals) shall , where it is possible to do so, decide such application within thirty days from the date of its filing."
