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Customs Act, 1962

Section 19 - Determination of Duty Where Goods Consist of Articles Liable to Different Rates of Duty

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Except as otherwise provided in any law for the time being in force, where goods consist of a set of articles, duty shall be calculated as follows :

(a) articles liable to duty with reference to quantity shall be chargeable to that duty ;

(b) articles liable to duty with reference to value shall, if they are liable to duty at the same rate, be chargeable to duty at that rate, and if they are liable to duty at different rates, be chargeable to duty at the highest of such rates ;

(c) articles not liable to duty shall be chargeable to duty at the rate at which articles liable to duty with reference to value are liable under clause (b) :

Provided that,

(a) accessories of, and spare parts or maintenance and repairing implements for, any article which satisfy the conditions specified in the rules made in this behalf shall be chargeable at the same rate of duty as that article;

(b) if the importer produces evidence to the satisfaction of the proper officer regarding the value of any of the articles liable to different rates of duty, such article shall be chargeable to duty separately at the rate applicable to it.

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