

**Customs Act, 1962**

**Section 76 - Prohibition and Regulation of Drawback in Certain Cases**

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(1) Notwithstanding anything hereinbefore contained, no drawback shall be allowed –

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( b) in respect of any goods the market price of which is less than the amount of drawback due thereon ;

( c) where the drawback due in respect of any goods is less than<sup>2</sup>[fifty rupees].

(2) Without prejudice to the provisions of sub-section (1), if the Central Government is of opinion that goods of any specified description in respect of which drawback may be claimed under this Chapter are likely to be smuggled back into India, it may, by notification in the Official Gazette, direct that drawback shall not be allowed in respect of such goods or may be allowed subject to such restrictions and conditions as may be specified in the notification.

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1. Clause (a) omitted by Act 11 of 1983, section 53 (w.e.f. 13-5-1983).

2. Substituted by Act 11 of 1983, section 53, for "five rupees" (w.e.f. 13-5-1983).

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