

**Finance Act 2008**

**Section 77 - Amendment of Act 51 of 1975**

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In the Customs Tariff Act, 1975 (hereinafter referred to as the Customs Tariff Act),--

(i) in section 9A, for sub-section (2A), the following sub-section shall be substituted, namely:

(2A) Notwithstanding anything contained in sub-section (1) and sub-section (2), a notification issued under sub-section (1) or any anti-dumping duty imposed under sub-section (2), shall not apply to articles imported by a hundred per cent export-oriented undertaking unless,

(i) specifically made applicable in such notifications or such impositions, as the case may be; or

(ii) the article imported is either cleared as such into the domestic tariff area or used in the manufacture of any goods that are cleared into the domestic tariff area, and in such cases anti-dumping duty shall be levied on that portion of the article so cleared or so used as was leviable when it was imported into India.

Explanation.-For the purposes of this sub-section, the expression hundred per cent export-oriented undertaking shall have the meaning assigned to it in Explanation 2 to sub-section (1) of section 3 of the Central Excise Act, 1944 (1 of 1944)

(ii) the First Schedule shall be amended in the manner specified in the Second Schedule;

(iii) the Second Schedule shall be amended in the manner specified in the Third Schedule.

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