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Finance Act, 2011, (Central)

Section 58 - Amendment of Section 9a

In section 9A of the Customs Tariff Act, after sub-section (1), the following sub-section shall be inserted, namely:-

"(1A) Where the Central Government, on such inquiry as it may consider necessary, is of the opinion that circumvention of anti-dumping duty imposed under sub-section (1) has taken place, either by altering the description or name or composition of the article subject to such anti-dumping duty or by import of such article in an unassembled or disassembled form or by changing the country of its origin or export or far any other manner, whereby the anti dumping duty so imposed is rendered ineffective, it may extend the antidumping duty to such article or an article originating in or exported from such country, as the case may be."