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Finance Act, 2011, (Central)

Section 59 - Amendment of Section 9aa

In section 9AA of the Customs Tariff Act, in sub-section (1), for the portion beginning with the words Where an importer proves and ending with the words entitled to refund of such excess duty , the following shall be substituted, namely:--

Where upon determination by an officer authorised in this behalf by the Central Government under clause (ii) of sub-section (2), an importer proves to the satisfaction of the Central Government that he has paid anti-dumping duty imposed under sub-section (1) of section 9A on any article, in excess of the actual margin of dumping in relation to such article, the Central Government shall, as soon as may be, reduce such anti-dumping duty as is in excess of actual margin of dumping so determined, in relation to such article or such importer, and such importer shall be entitled to refund of such excess duty .