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**Finance Act, 2011, (Central)**

**Section 61 - Special Provisions to Impose Final Safeguard Duty on Caustic Soda Lye During Certain Period**

(1) Notwithstanding anything contained in sub-section (1) of section 8B of Customs Tariff Act, safeguard duty at the rate, on the item specified under column (1) in the Seventh Schedule shall be and shall be deemed to have been imposed for the period specified in column (2) thereof.

(2) Nothing contained in sub-section (1) shall apply to imports of Caustic Soda Lye from countries notified as developing countries under clause (a) of sub-section (6) of section 8B of the said Act, other than the People's Republic of China, Indonesia, Qatar, Saudi Arabia and Thailand.