

**Finance Act, 2003**

**Section 128 - Additional Duty of Customs (Tea and Tea Waste)**

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(1) In the case of goods specified in the Fourth Schedule, being goods imported into India, there shall be levied and collected for the purposes of the Union, by surcharge, an additional duty of customs, at the rate specified in the said Schedule.

(2) The additional duty of customs referred to in sub-section (1) shall be in addition to any other duties of customs chargeable on such goods under the Customs Act or any other law for the time being in force.

(3) The provisions of the Customs Act and the rules and regulations made thereunder, including those relating to refunds and exemptions from duties and imposition of penalty, shall, as far as may be, apply in relation to the levy and collection of the additional duty of customs leviable under this section in respect of the goods specified in the Fourth Schedule as they apply in relation to the levy and collection of the duties of customs on such goods under that Act or those rules and regulations, as the case may be."

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