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**Coffee Act, 1942**

**Section 13 - PAYMENT OF PROCEEDS OF DUTY TO THE BOARD. 44**

1) The proceeds of the duty of customs levied under this Act (all of which shall form part of the Consolidated Fund of India), reduced by the cost of collection as determined by the Central Government, shall, if Parliament by appropriation made by law in this behalf so provides, be paid to the Board for being utilised for the purposes of this Act. (2) The provisions of the Customs Act, 1962 (52 of 1962), and the rules and regulations made thereunder, shall, as far as may be, apply in relation to- (a) the refund of the duty of customs where coffee is exported and subsequently imported into India; and (b) the export, without payment of the duty of customs, of coffee which is subsequently to be imported into India