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**Customs Act, 1962**

**Section 26 - REFUND OF EXPORT DUTY IN CERTAIN CASES Where on the exportation of any goods any duty has been paid, such duty shall be**

a) the goods are returned to such person otherwise than by way of re-sale; (b) the goods are re-imported within one year from the date of exportation; and (c) an application for refund of such duty is made before the expiry of six months from the date on which the proper officer makes an order for the clearance of the goods. 27[