

Source: sooperkanoon.com/act/249329

Finance Act, 1970

Section 29 - SPECIAL DUTIES OF CUSTOMS

1) In the case of goods chargeable with a duty of customs which is specified in the First Schedule to the Tariff Act, or in that Schedule as amended by this Act or a subsequent Central Act, if any, or in that Schedule read with any notification of the Central Government for the time being in force, there shall be levied and collected as an addition to and in the same manner as, the total amount so chargeable, a special duty of customs equal to ten per cent of such amount : Provided that in computing the total amount so chargeable, any duty chargeable under section 2A of the Tariff Act or section 30 of this Act shall not be included. (2) Sub-section (1) shall cease to have effect after the 31st day of March, 1971, except as respects things done or omitted to be done before such cesser; and section 6 of the General Clauses Act, 1897 shall apply upon such cesser as if the said sub-section had then been repeated by a Central Act.