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**Finance Act, 1971**

**Section 3 - 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 Indian Tariff Act, 1934" (hereinafter referred to as the Tariff Act), or in that Schedule as amended from time to time, 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 10 per cent. of such amount : Provided that in computing the total amount so chargeable, any duty chargeable under Section 2A of the Tariff Act 1 or Section 4-of this Act shall not be included. (2) Sub-section (1) shall cease to have effect after the 31st day of March, 1972, 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and Section 6 of the General Clauses Act, 1897, shall apply upon such cesser as if the said sub-section had then been repealed by a Central Act.