

**Finance Act, 2000**

**Section 82 - AMENDMENT OF SECTION 28-B In Section 28-B of the Customs Act, with effect from the 20th day of September, 1991,"**

a) in sub-section (1), for the words "every person who has collected any amount from the buyer of any goods", the words "every person who is liable to pay duty under this Act and has collected any amount in excess of the duty assessed or determined or paid on any goods under this Act from the buyer of such goods" shall be substituted and shall be deemed to have been substituted; (b) for sub-section (2), the following sub-sections shall be substituted and shall be deemed to have been substituted, namely : " (2) Where any amount is required to be paid to the credit of the Central Government under sub-section (1) and which has not been so paid, the proper officer may serve on the person liable to pay such amount, a notice requiring him to show cause why he should not pay the amount, as specified in the notice to the credit of the Central Government. (3) The proper officer shall, after considering the representation, if any, made by the person on whom the notice is served under sub-section (2), determine the amount due from such person (not being in excess of the amount specified in the notice) and thereupon such person shall pay the amount so determined. (4) The amount paid to the credit of the Central Government under subsection (1) or sub-section (3) shall be adjusted against the duty payable by the person on finalisation of assessment or any other proceeding for determination of the duty relating to the goods referred to in sub -section (1). (5) Where any surplus is left after the adjustment made under sub-section (4), the amount of such surplus shall either be credited to the Fund or, as the case may be, refunded to the person who has borne the incidence of such amount, in accordance with the provisions of Section 27 and such person may make an application under that section in such cases within six months from the date of the public notice to be issued by the Assistant Commissioner of Customs for the refund of such surplus amount."