

Finance Act, 2000

Section 89 - AMENDMENT OF ACT 51 OF 1975 In the Customs Tariff Act, 1975

hereinafter referred to as the Customs Tariff Act)," (a) in Section 9-A, after sub-section (7), the following sub-section shall be inserted, namely : " (8) The provisions of the Customs Act, 1962 (52 of 1962) and the rules and regulations made thereunder, relating to non-levy, short levy, refunds and appeals shall, as far as may be, apply to the duty chargeable under this section as they apply in relation to duties leviable under that Act."; (b) after Section 9-A, the following section shall be inserted, namely : " 9-AA. Refund of anti-dumping duty in certain cases. (1) Where an importer proves to the satisfaction of the Central Government that he has paid any anti-dumping duty imposed under subsection (1) of Section 9-A on any article, in excess of the actual margin of dumping in relation to such article, he shall be entitled to refund of such excess duty: Provided that such importer shall not be entitled to refund of so much of such excess duty under this sub-section which is refundable under sub-section (2) of Section 9-A. Explanation."For the purposes of this sub-section, the expressions "margin of dumping", "export price" and "normal value" shall have the meanings respectively assigned to them in the Explanation to sub-section (1) of Section 9-A. (2) The Central Government may, by notification in the Official Gazette, make rules to" (i) provide for the manner in which and the time within which the importer may make an application for the purposes of subsection (1); (ii) authorise the officer of the Central Government who shall dispose of such application on behalf of the Central Government within the time specified in such rules; and (iii) provide the manner in which the excess duty referred to in sub-section (1) shall be" (A) determined by the officer referred to in clause (ii); and (B) refunded by the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, after such determination.'; (c) the First Schedule shall be amended in the manner specified in the Second Schedule.