Finance Act, 2006

Section 61 - In section 9 of the Customs Tariff Act, 1975

51 of 1975) (hereinafter referred to as the Customs Tariff Act),- (a) in sub-section (1), in the Explanation, in clause (a), for the words "within the territory of the exporting or producing country", the words "in the exporting or producing country or territory" shall be substituted; (b) after sub-section (1), the following sub-section shall be inserted, namely "(7A) Unless otherwise provided, the provisions of the Customs Act, 1962 (52 of 1962) and the rules and regulations made thereunder, relating to the date for determination of rate of duty, non-levy, short-levy, refunds, interest, appeals, offences and penalties shall, as far as may be, apply in relation to duties leviable under that Act.".