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Post Office Act, 1898

Section 13 - Customs-duty paid by the Post Office to be recoverable as postage When a postal article, on which any duty of customs

a) [a] Substituted for 'theStates' by the Finance Act, 1950 (25 of 1950), S. 11 and Schedule IV (1-4-1950). [India], and the duty has been paid by the postal authorities at any customs port or elsewhere, the amount of the duty shall be recoverable as if it were postage due under this Act.