

Source: sooperkanoon.com/act/30112

General Clauses Act 1897

Section 12 - Duty to Be Taken Pro Rata in Enactments

Where, by any enactment now in force or hereafter to be in force, any duty of customs or excise, or in the nature thereof, is leviable on any given quantity, by weight, measure or value of any goods or merchandise, then a like duty is leviable according to the same rate on any greater or less quantity.
