

THE CUSTOMS TARIFF (AMENDMENT) ACT, 1982

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ARRANGEMENT OF SECTIONS

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SECTIONS

1. Short title.
2. [*Repealed.*].
3. Amendment with respect to certain stainless steel articles to have retrospective effect.

THE CUSTOMS TARIFF (AMENDMENT) ACT, 1982

ACT NO. 15 OF 1982

[11th May, 1982.]

An Act further to amend the Customs Tariff Act, 1975.

BE it enacted by Parliament in the Thirty-third Year of the Republic of India as follows:—

**1. Short title.**—This Act may be called the Customs Tariff (Amendment) Act, 1982.

**2. [Amendment of the First Schedule.]** *Rep. by the Repealing and Amending Act, 1988 (19 of 1988), s. 2 and the First Schedule (w.e.f. 31-3-1988).*

**3. Amendment with respect to certain stainless steel articles to have retrospective effect.**—The amendment made by clause (a) of section 2 in Heading No. 73.15 of the First Schedule to the principal Act, in so far as it relates to the standard rate of duty on circles, angles, shapes and sections of stainless steel shall be deemed to have, and to have always had, effect on and from the 1st day of January, 1981, but during the period commencing from that day and ending with the date of introduction of the Customs Tariff (Amendment) Bill, 1982 in the House of the People—

(a) such circles, angles, shapes and sections shall be deemed to have been exempt from so much of the duty of customs leviable thereon under the said First Schedule as amendment by the said amendment as is in excess of the rate of 220 per cent. *ad valorem*;

(b) the rate of auxiliary duty of customs chargeable on such circles, angles, shapes and sections shall be, and shall be deemed to have been, the same as that chargeable on sheets falling under sub-heading No. (2) of the said Heading No. 73.15.