

**Customs Tariff Act 1975 s 9AA - Refund of anti-dumping duty in certain cases**

**(1) Where upon determination by an officer authorised in this behalf by the Central Government under clause (ii) of sub-section (2), an importer proves to the satisfaction of the Central Government that he has paid anti-dumping duty imposed under sub-section (1) of section 9A on any article, in excess of the actual margin of dumping in relation to such article, the Central Government shall, as soon as may be, reduce such anti-dumping duty as is in excess of actual margin of dumping so determined, in relation to such article or such importer, and such importer 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 9A.**

**Explanation – for the purposes of this sub-section, the expressions, “margin of dumping”, “export price” and “normal value” shall have the same meaning respectively assigned to them in the Explanation to sub-section (1) of section 9A.**

**(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 application for the purposes of sub-section (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.**

~~~~~