

Section	Subsection	Clause	Amendment in Anti-Dumping Duties Act, 2015 (XI of 2015) NEW / inserted Omitted and deleted <u>substituted</u> <u>Gazette Finance Act 2020</u>
			In the Anti-Dumping Duties Act, 2015 (XIV of 2015), in section 51, in sub-section (1)

51			Imposition and collection of anti-dumping duties-
	(1)		Anti-dumping duties, whether provisional or definitive, as the case may be, imposed under this Act shall -
		(a)	Take the form of ad valorem or specific duties; Provided that provisional measures shall take the form of security by way of cash deposit.
		(b)	be imposed in addition to other import duties levied on an investigated product;
		(c)	be collected in the same manner as customer-duties under the Customs Act, 1969 (IV of 1969) ; Provided that where a competent court of law has stayed preliminary or final determination of anti-dumping duty, goods shall be provisionally released against security in shape of bank guarantee or pay order of a scheduled bank along with indemnity bond equal to the amount of anti-dumping duty imposed on subject goods. In case preliminary or final determination is upheld by the court, duty shall be paid by the importer and security with the customs department shall be released otherwise the same shall be en-cashed to settle the duty liability. If the preliminary or final determination is set aside by the court, security shall be released, if not required for recovery of any outstanding previous liability.
		(d)	be levied and collect on a non-discriminatory bases on imports of such product from all sources found to be dumped and causing injury, except as to imports from those sources from which price undertakings have been accepted by the Commission in accordance with the provisions of Part XII of this Act;
		¹ (e)	will not be levied on imports that are to be used as inputs in products destined solely for export and are covered under any scheme exempting customs duty for exports under the Customs Act, 1969.

¹ Finance bill 2019-20