

## **CUSTOMS ACT, 1962**

## **BUDGET ANALYSIS 2019-20**

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**CUSTOMS ACT 1962:**

Section	Existing	Amendment	Bizsol Analysis
<p><b>Sec 11</b> <b>Power to prohibit importation or exportation of goods</b></p>	<p>(1) If the Central Government is satisfied that it is necessary so to do for any of the purposes specified in sub-section (2), it may, by notification in the Official Gazette, prohibit either absolutely or subject to such conditions (to be fulfilled before or after clearance) as may be specified in the notification, the import or export of goods of any specified description.</p> <p>(2) The purposes referred to in sub-section (1) are the following :-</p> <p>(a) the maintenance of the security of India;</p> <p>(b) the maintenance of public order and standards of decency or morality;</p> <p>(c) the prevention of smuggling;</p> <p>(d) the prevention of shortage of goods of any description;</p> <p>(e) the conservation of foreign exchange and the safeguarding of balance of payments;</p> <p>(f) the prevention of injury to the economy of the country by the uncontrolled import or export of gold or silver;</p> <p>(g) the prevention of surplus of any agricultural product or the product of fisheries;</p>	<p>(1) If the Central Government is satisfied that it is necessary so to do for any of the purposes specified in sub-section (2), it may, by notification in the Official Gazette, prohibit either absolutely or subject to such conditions (to be fulfilled before or after clearance) as may be specified in the notification, the import or export of goods of any specified description.</p> <p>(2) The purposes referred to in sub-section (1) are the following :-</p> <p>(a) the maintenance of the security of India;</p> <p>(b) the maintenance of public order and standards of decency or morality;</p> <p>(c) the prevention of smuggling;</p> <p>(d) the prevention of shortage of goods of any description;</p> <p>(e) the conservation of foreign exchange and the safeguarding of balance of payments;</p> <p>(f) the prevention of injury to the economy of the country by the uncontrolled import or export of gold or silver <b>or any other goods</b>;</p>	<p><b>Government have been empowered to prohibit importation &amp; exportation of any goods.</b></p> <p><b>Earlier provision for Gold &amp; Silver has been modified so as to enhance the scope and therefore any other goods have been added.</b></p> <p><b>It is welcome move for make in India.</b></p>

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	<p>(h) the maintenance of standards for the classification, grading or marketing of goods in international trade;</p> <p>(i) the establishment of any industry;</p> <p>(j) the prevention of serious injury to domestic production of goods of any description;</p> <p>(k) the protection of human, animal or plant life or health;</p> <p>(l) the protection of national treasures of artistic, historic or archaeological value;</p> <p>(m) the conservation of exhaustible natural resources;</p> <p>(n) the protection of patents, trademarks <sup>1</sup>[, copyrights, designs and geographical indications];</p> <p>(o) the prevention of deceptive practices;</p> <p>(p) the carrying on of foreign trade in any goods by the State, or by a Corporation owned or controlled by the State to the exclusion, complete or partial, of citizens of India;</p> <p>(q) the fulfilment of obligations under the Charter of the United Nations for the maintenance of international peace and security;</p> <p>(r) the implementation of any treaty, agreement or convention with any country;</p> <p>(s) the compliance of imported goods with any laws which are applicable to similar goods produced or manufactured in India;</p>	<p>(g) the prevention of surplus of any agricultural product or the product of fisheries;</p> <p>(h) the maintenance of standards for the classification, grading or marketing of goods in international trade;</p> <p>(i) the establishment of any industry;</p> <p>(j) the prevention of serious injury to domestic production of goods of any description;</p> <p>(k) the protection of human, animal or plant life or health;</p> <p>(l) the protection of national treasures of artistic, historic or archaeological value;</p> <p>(m) the conservation of exhaustible natural resources;</p> <p>(n) the protection of patents, trademarks <sup>1</sup>[, copyrights, designs and geographical indications];</p> <p>(o) the prevention of deceptive practices;</p> <p>(p) the carrying on of foreign trade in any goods by the State, or by a Corporation owned or controlled by the State to the exclusion, complete or partial, of citizens of India;</p> <p>(q) the fulfilment of obligations under the Charter of the United Nations for the</p>	

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	<p>(t) the prevention of dissemination of documents containing any matter which is likely to prejudicially affect friendly relations with any foreign State or is derogatory to national prestige;</p> <p>(u) the prevention of the contravention of any law for the time being in force; and</p> <p>(v) any other purpose conducive to the interests of the general public.</p> <p>1. Substituted by Finance Act, 2013 (17 of 2013, section 64, for “copyrights” (w.e.f. 10-05-2013).</p>	<p>maintenance of international peace and security;</p> <p>(r) the implementation of any treaty, agreement or convention with any country;</p> <p>(s) the compliance of imported goods with any laws which are applicable to similar goods produced or manufactured in India;</p> <p>(t) the prevention of dissemination of documents containing any matter which is likely to prejudicially affect friendly relations with any foreign State or is derogatory to national prestige;</p> <p>(u) the prevention of the contravention of any law for the time being in force; and</p> <p>(v) any other purpose conducive to the interests of the general public.</p> <p>Substituted by Finance Act, 2013 (17 of 2013, section 64, for “copyrights” (w.e.f. 10-05-2013).</p>	
<p><b>Sec 28</b> <b>Recovery of 62[duties not levied or not paid or short-levied or short-paid] or erroneously refunded.</b></p>	<p>Explanation 4.—For the removal of doubts, it is hereby declared that in cases where notice has been issued for non-levy, not paid, short-levy or short-paid or erroneous refund after the 14th day of May, 2015, but before the date on which the Finance Bill, 2018 receives the assent of the President, they shall continue to be governed by the provisions of section 28 as it stood</p>	<p><i>Explanation 4.—For the removal of doubts, it is hereby declared that notwithstanding anything to the contrary contained in any judgment, decree or order of the Appellate Tribunal or any Court or in any other provision of this Act or the rules or regulations made thereunder, or in any other law for the time being in force, in cases where notice has been issued for non-levy, short-levy, non-payment, short-payment or</i></p>	<p><b>Explanation 4 has been modified with retrospective effect from 29<sup>th</sup> March 2018 so as to negate judgement, decree or order of appellant tribunal or court or any other provisions of the law for recovery of duties for protecting the decision of appointed person before 4<sup>th</sup> July 2011 which had done the assessment.</b></p>

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	immediately before the date on which such assent is received.	erroneous refund, prior to the 29th day of March, 2018, being the date of commencement of the Finance Act, 2018, such notice shall continue to be governed by the provisions of section 28 as it stood immediately before such date.”.	
<b>Sec 28AAA</b> <b>Recovery of duties in certain cases(1)</b>	<p>(1) Where an instrument issued to a person has been obtained by him by means of —</p> <p>(a) collusion; or</p> <p>(b) wilful misstatement; or</p> <p>(c) suppression of facts,</p> <p>for the purposes of this Act or the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992), <b>by such person</b> or his agent or employee and such instrument is utilised under the provisions of this Act or the rules made or notifications issued thereunder, by a person other than the person to whom the instrument was issued, the duty relatable to such utilisation of instrument shall be deemed never to have been exempted or debited and such duty shall be recovered from the person to whom the said instrument was issued :</p> <p>Provided that the action relating to recovery of duty under this section against the person to whom the instrument was issued shall be without prejudice to an action against the importer under section 28.</p>	<p>(1) Where an instrument issued to a person has been obtained by him by means of</p> <p>(a) collusion; or</p> <p>(b) wilful misstatement; or</p> <p>(c) suppression of facts,</p> <p>for the purposes of this Act or the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992), <b>or any other law, or any scheme of the Central Government, for the time being in force, by such person”</b> or his agent or employee and such instrument is utilised under the provisions of this Act or the rules <b>or regulations</b> made or notifications issued thereunder, by a person other than the person to whom the instrument was issued, the duty relatable to such utilisation of instrument shall be deemed never to have been exempted or debited and such duty shall be recovered from the person to whom the said instrument was issued :</p>	<b>Scope has been enhanced so as to include violation of any law not only FTDR.</b>

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	<p>Explanation 1.— For the purposes of this sub-section, “instrument” means any scrip or authorisation or licence or certificate or such other document, by whatever name called, issued under the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992), <b>with respect to</b> a reward or incentive scheme or duty exemption scheme or duty remission scheme or such other scheme bestowing financial or fiscal benefits, which may be utilised under the provisions of this Act or the rules made or notifications issued thereunder.</p>	<p>Provided that the action relating to recovery of duty under this section against the person to whom the instrument was issued shall be without prejudice to an action against the importer under section 28.</p> <p>Explanation 1.— For the purposes of this sub-section, “instrument” means any scrip or authorisation or licence or certificate or such other document, by whatever name called, issued under the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992), <b>or duty credit issued under section 51B, with respect to</b> a reward or incentive scheme or duty exemption scheme or duty remission scheme or such other scheme bestowing financial or fiscal benefits, which may be utilised under the provisions of this Act or the rules made or notifications issued thereunder.</p>	
<p><b>CHAPTER VAA ADMINISTRATION OF RULES OF ORIGIN UNDER TRADE AGREEMENT</b></p>		<p><b>‘CHAPTER VAA ADMINISTRATION OF RULES OF ORIGIN UNDER TRADE AGREEMENT</b></p> <p>Procedure regarding claim of preferential rate of duty.</p> <p>28DA. (1) An importer making claim for preferential rate of duty, in terms of any trade agreement, shall,—</p> <p>(i) make a declaration that goods qualify as originating goods for preferential rate of duty under such agreement;</p>	<p><b>New Chapter has been inserted to prohibit the malpractices for availing preferential rate of duty benefit on account of Free Trade Agreement with different countries.</b></p> <p><b>Now importer have to furnish declaration Regional Value Content &amp; products Specific Criteria and accurate truthful information. Mere Certificate of origin cannot be</b></p>

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Section	Existing	Amendment	Bizsol Analysis
		<p>(ii) possess sufficient information as regards the manner in which country of origin criteria, including the regional value content and product specific criteria, specified in the rules of origin in the trade agreement, are satisfied;</p> <p>(iii) furnish such information in such manner as may be provided by rules;</p> <p>(iv) exercise reasonable care as to the accuracy and truthfulness of the information furnished.</p> <p>(2) The fact that the importer has submitted a certificate of origin issued by an Issuing Authority shall not absolve the importer of the responsibility to exercise reasonable care.</p> <p>(3) Where the proper officer has reasons to believe that country of origin criteria has not been met, he may require the importer to furnish further information, consistent with the trade agreement, in such manner as may be provided by rules.</p> <p>(4) Where importer fails to provide the requisite information for any reason, the proper officer may,—</p> <p>(i) cause further verification consistent with the trade agreement in such manner as may be provided by rules;</p>	<p><b>considered as an entitlement for availing preferential rate of duty .</b></p> <p><b>Officers have been empowered to refuse the benefit subject to adhering procedure prescribed.</b></p>

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		<p>(ii) pending verification, temporarily suspend the preferential tariff treatment to such goods:            Provided that on the basis of the information furnished by the importer or the information available with him or on the relinquishment of the claim for preferential rate of duty by the importer, the Principal Commissioner of Customs or the Commissioner of Customs may, for reasons to be recorded in writing, disallow the claim for preferential rate of duty, without further verification.</p> <p>(5) Where the preferential rate of duty is suspended under sub-section (4), the proper officer may, on the request of the importer, release the goods subject to furnishing by the importer a security amount equal to the difference between the duty provisionally assessed under section 18 and the preferential duty claimed:</p> <p>Provided that the Principal Commissioner of Customs or the Commissioner of Customs may, instead of security, require the importer to deposit the differential duty amount in the ledger maintained under section 51A.</p> <p>(6) Upon temporary suspension of preferential tariff treatment, the proper</p>	

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		<p>officer shall inform the Issuing Authority of reasons for suspension of preferential tariff treatment, and seek specific information as may be necessary to determine the origin of goods within such time and in such manner as may be provided by rules.</p> <p>(7) Where, subsequently, the Issuing Authority or exporter or producer, as the case may be, furnishes the specific information within the specified time, the proper officer may, on being satisfied with the information furnished, restore the preferential tariff treatment.</p> <p>(8) Where the Issuing Authority or exporter or producer, as the case may be, does not furnish information within the specified time or the information furnished by him is not found satisfactory, the proper officer shall disallow the preferential tariff treatment for reasons to be recorded in writing:</p> <p>Provided that in case of receipt of incomplete or non-specific information, the proper officer may send another request to the Issuing Authority stating specifically the shortcoming in the information furnished by such authority, in such circumstances and in such manner as may be provided by rules.</p>	

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		<p>(9) Unless otherwise specified in the trade agreement, any request for verification shall be sent within a period of five years from the date of claim of preferential rate of duty by an importer.</p> <p>(10) Notwithstanding anything contained in this section, the preferential tariff treatment may be refused without verification in the following circumstances, namely:–</p> <p>(i) the tariff item is not eligible for preferential tariff treatment;</p> <p>(ii) complete description of goods is not contained in the certificate of origin;</p> <p>(iii) any alteration in the certificate of origin is not authenticated by the Issuing Authority;</p> <p>(iv) the certificate of origin is produced after the period of its expiry, and in all such cases, the certificate of origin shall be marked as “INAPPLICABLE”.</p> <p>(11) Where the verification under this section establishes non-compliance of the imported goods with the country of origin criteria, the proper officer may reject the preferential tariff treatment to the imports of identical goods from the same producer or exporter, unless sufficient information is furnished to show that identical goods meet the country of origin criteria.</p>	

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		<p><i>Explanation.</i>—For the purposes of this Chapter,—</p> <p>(a) “certificate of origin” means a certificate issued in accordance with a trade agreement certifying that the goods fulfill the country of origin criteria and other requirements specified in the said agreement;</p> <p>(b) “identical goods” means goods that are same in all respects with reference to the country of origin criteria under the trade agreement;</p> <p>(c) “Issuing Authority” means any authority designated for the purposes of issuing certificate of origin under a trade agreement;</p> <p>(d) “trade agreement” means an agreement for trade in goods between the Government of India and the Government of a foreign country or territory or economic union.</p>	
<p><b>CHAPTER VIIA</b></p> <p><b>Payments through electronic cash ledger</b></p>	<p><b>PAYMENTS THROUGH ELECTRONIC CASH LEDGER</b></p>	<p><b>PAYMENTS THROUGH ELECTRONIC CASH LEDGER AND ELECTRONIC DUTY CREDIT LEDGER”</b></p>	<p><b>It is a welcome provision. Rather than using the scrips or authorization such duty amount will be credited in electronic duty credit ledger which can be utilized for payment of customs duty.</b></p>
<p><b>Sec 51B.</b></p> <p><b>Ledger for duty credit.</b></p>		<p><b>(1)The Central Government may, by notification in the Official Gazette, specify the manner in which it shall issue duty credit,—</b></p>	<p><b>It is a welcome provision. Rather than using the scrips or authorization such duty amount will be credited in electronic duty credit ledger which</b></p>

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		<p>(a) in lieu of remission of any duty or tax or levy, chargeable on any material used in the manufacture or processing of goods or for carrying out any operation on such goods in India that are exported; or</p> <p>(b) in lieu of such other financial benefit subject to such conditions and restrictions as may be specified therein.</p> <p>(2) The duty credit issued under sub-section (1) shall be maintained in the customs automated system in the form of an electronic duty credit ledger of the person who is the recipient of such duty credit, in such manner as may be prescribed.</p> <p>(3) The duty credit available in the electronic duty credit ledger may be used by the person to whom it is issued or the person to whom it is transferred, towards making payment of duties payable under this Act or under the Customs Tariff Act, 1975 in such manner and subject to such conditions and restrictions and within such time as may be prescribed.”.</p>	<p>can be utilized for payment of customs duty.</p>
<p><b>Sec. 111</b> <b>Confiscation of</b> <b>improperly imported</b> <b>goods,</b></p>		<p><b>q) any goods imported on a claim of preferential rate of duty which contravenes any provision of Chapter VAA or any rule made thereunder.</b></p>	<p><b>Insertion of new clause.</b> <b>If any person wrongly claims preferential rate of duty then powers</b></p>

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			have been given to confiscate such goods.
<b>Sec 156</b> <b>General power to make rules.</b>		<p>(i) the form, time limit, manner, circumstances, conditions, restrictions and such other matters for carrying out the provisions of Chapter VAA</p> <p>(ja) the manner of maintaining electronic duty credit ledger, making payment from such ledger, transfer of duty credit from ledger of one person to the ledger of another and the conditions, restrictions and time limit relating thereto;”.</p>	<p>Insertion of new clauses.</p> <p>Govt have been empowered to make rules with reference to certificate of origin for preferential rate of duty.</p>

## BUDGET ANALYSIS 2019-20

## **CUSTOMS TARIFF ACT, 1975**

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## CUSTOMS TARIFF ACT, 1975

Section	Existing	Amendment	Bizsol Analysis
<p><b>Sec 8B</b> <b>Power of Central Government to impose safeguard duty.</b></p>	<p>(1) If the Central Government, after conducting such enquiry as it deems fit, is satisfied that any article is imported into India in such increased quantities and under such conditions so as to cause or threatening to cause serious injury to domestic industry, then, it may, by notification in the Official Gazette, impose a safeguard duty on that article :</p> <p>Provided that no such duty shall be imposed on an article originating from a developing country so long as the share of imports of that article from that country does not exceed three per cent or where the article is originating from more than one developing countries, then, so long as the aggregate of the imports from developing Countries each with less than three per cent. import share taken together does not exceed nine per cent of the total imports of that article into India :</p> <p>Provided further that the Central Government may, by notification in the Official Gazette, exempt such quantity of any article as it may specify in the notification, when imported from any country or territory into India, from payment of the whole or part of the safeguard duty leviable thereon. (2)The</p>	<p>8B. (1) If the Central Government, after conducting such enquiry as it deems fit, is satisfied that any article is imported into India in such increased quantity and under such conditions so as to cause or threaten to cause serious injury to domestic industry, it may, by notification in the Official Gazette, apply such safeguard measures on that article, as it deems appropriate.</p> <p>(2) The safeguard measures referred to in sub-section (1) shall include imposition of safeguard duty, application of tariff-rate quota or such other measure, as the Central Government may consider appropriate, to curb the increased quantity of imports of an article to prevent serious injury to domestic industry:</p> <p>Provided that no such measure shall be applied on an article originating from a developing country so long as the share of imports of that article from that country does not exceed three per cent. or where the article is originating from more than one developing country, then, so long as the aggregate of the imports from each of such</p>	<p><b>Scope of imposing safeguard duty has been enhanced so as to include tariff rate quota to curb increased quantity of import which causes serious injury to domestic industries.</b></p> <p><b>However, it can be imposed max upto 200 days but can be extended upto 4 years subject to adhering procedures prescribed.</b></p>

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	<p>Central Government may, pending the determination under sub-section (1), impose a provisional safeguard duty under this sub-section on the basis of a preliminary determination that increased imports have caused or threatened to cause serious injury to a domestic industry :</p> <p>Provided that where, on final determination, the Central Government is of the opinion that increased imports have not caused or threatened to cause serious injury to a domestic industry, it shall refund the duty so collected Provided further that the provisional safeguard duty shall not remain in force for more than two hundred days from the date on which it was imposed.</p> <p>(2A) Notwithstanding anything contained in sub-section (1) and sub-section (2), a notification issued under sub-section (1) or any safeguard duty imposed under sub-section (2), 8 [shall not apply to articles imported by a hundred per cent. export-oriented undertaking or a unit in a special economic zone unless,— (i) specifically made applicable in such notifications or such impositions, as the case may be; or (ii) the article imported is either cleared as such into the domestic tariff area or used in the manufacture of any goods that are cleared into the domestic tariff area and in such cases safeguard duty shall be levied on that portion of the article so cleared or</p>	<p>developing countries with less than three per cent. import share taken together, does not exceed nine per cent. of the total imports of that article into India:</p> <p>Provided further that the Central Government may, by notification in the Official Gazette, exempt such quantity of any article as it may specify in the notification, when imported from any country or territory into India, from payment of the whole or part of the safeguard duty leviable thereon.</p> <p>(3) Where tariff-rate quota is used as a safeguard measure, the Central Government shall not fix such quota lower than the average level of imports in the last three representative years for which statistics are available, unless a different level is deemed necessary to prevent or remedy serious injury.</p> <p>(4) The Central Government may allocate such tariff-rate quota to supplying countries having a substantial interest in supplying the article concerned, in such manner as may be provided by rules.</p> <p>(5) The Central Government may, pending the determination under sub-section (1), apply provisional safeguard measures under</p>	

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	<p>so used as was leviable when it was imported into India.]</p> <p>Explanation. - For the purposes of this section, the expressions “hundred per cent. export-oriented undertaking”, 9 [ *] and “special economic zone” shall have the meanings assigned to them in Explanation 2 to sub-section (1) of section 3 of Central Excise Act, 1944 (1 of 1944).</p> <p>(3) The duty chargeable under this section shall be in addition to any other duty imposed under this Act or under any other law for the time being in force. (4) The duty imposed under this section shall, unless revoked earlier, cease to have effect on the expiry of four years from the date of such imposition :</p> <p>Provided that if the Central Government is of the opinion that the domestic industry has taken measures to adjust to such injury or threat thereof and it is necessary that the safeguard duty should continue to be imposed, it may extend the period of such imposition :</p> <p>Provided further that in no case the safeguard duty shall continue to be imposed beyond a period of ten years from the date on which such duty was first imposed. (4A) The provisions of the Customs Act, 1962 (52 of 1962) and the rules and regulations made thereunder, including those</p>	<p>this sub-section on the basis of a preliminary determination that increased imports have caused or threatened to cause serious injury to a domestic industry:</p> <p>Provided that where, on final determination, the Central Government is of the opinion that increased imports have not caused or threatened to cause serious injury to a domestic industry, it shall refund the safeguard duty so collected:</p> <p>Provided further that any provisional safeguard measure shall not remain in force for more than two hundred days from the date on which it was applied.</p> <p>(6) Notwithstanding anything contained in the foregoing sub-sections, a notification issued under sub-section (1) or any safeguard measures applied under sub-sections (2), (3), (4) and (5), shall not apply to articles imported by a hundred per cent. export-oriented undertaking or a unit in a special economic zone, unless :</p> <p>(i) it is specifically made applicable in such notification or to such undertaking or unit;(ii)such article is either cleared as such into the domestic tariff area or used in the</p>	

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	<p>relating to the date for determination of rate of duty, assessment, non-levy, short levy, refunds, interest, appeals, offences and penalties shall, as far as may be, apply to the duty chargeable under this section as they apply in relation to duties leviable under that Act. (5)The Central Government may, by notification in the Official Gazette, make rules for the purposes of this section, and without prejudice to the generality of the foregoing, such rules may provide for the manner in which articles liable for safeguard duty may be identified and for the manner in which the causes of serious injury or causes of threat of serious injury in relation to such articles may be determined and for the assessment and collection of such safeguard duty. (6) For the purposes of this section, -</p> <p>(a) “developing country” means a country notified by the Central Government in the Official Gazette for the purposes of this section; (b) “domestic industry” means the producers - (i) as a whole of the like article or a directly competitive article in India; or (ii) whose collective output of the like article or a directly competitive article in India constitutes a major share of the total production of the said article in India; (c) “serious injury” means an injury causing significant overall impairment in the position of a domestic industry; (d) “threat of serious injury” means a clear and imminent danger of serious injury. (7) Every notification issued under this section shall, as soon as may be after it</p>	<p>manufacture of any goods that are cleared into the domestic tariff area, in which case, safeguard measures shall be applied on the portion of the article so cleared or used, as was applicable when it was imported into India.</p> <p>Explanation.—For the purposes of this section, the expressions “hundred per cent. export-oriented undertaking”, and “special economic zone” shall have the same meaning as assigned to them in Explanation 2 to sub-section (1) of section 3 of the Central Excise Act, 1944.</p> <p>(7)The safeguard duty imposed under this section shall be in addition to any other duty imposed under this Act or under any other law for the time being in force.</p> <p>(8)The safeguard measures applied under this section shall, unless revoked earlier, cease to have effect on the expiry of four years from the date of such application:</p> <p>Provided that if the Central Government is of the opinion that the domestic industry has taken measures to adjust to such injury or threat thereof and it is necessary that the safeguard measures should continue to be</p>	

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	<p>is issued, be laid before each House of Parliament.]</p>	<p>applied, it may extend the period of such application:</p> <p>30 Provided further that in no case the safeguard measures shall continue to be applied beyond a period of ten years from the date on which such measures were first applied.</p> <p>(9)The provisions of the Customs Act, 1962 and the rules and regulations made thereunder, including those relating to the date for determination of rate of duty, assessment, non-levy, short-levy, refunds, interest, appeals, offences and penalties shall, as far as may be, apply to the duty chargeable under this section as they apply in relation to duties leviable under that Act.</p> <p>(10)The Central Government may, by notification in the Official Gazette, make rules for the purposes of this section, and without prejudice to the generality of the foregoing power, such rules may provide for –</p> <p>(i) the manner in which articles liable for safeguard measures may be identified;</p> <p>(ii) the manner in which the causes of serious injury or causes of threat of serious injury in relation to identified article may be determined;</p>	

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		<p>(iii) the manner of assessment and collection of safeguard duty;</p> <p>(iv) the manner in which tariff-rate quota on identified article may be allocated among supplying countries;</p> <p>(v) the manner of implementing tariff-rate quota as a safeguard measure;</p> <p>(vi) any other safeguard measure and the manner of its application.</p> <p>(11)For the purposes of this section,—</p> <p>(a)“developing country” means a country notified by the Central Government in the Official Gazette;</p> <p>(b)“domestic industry” means the producers—</p> <p>(i)as a whole of the like article or a directly competitive article in India; or</p> <p>(ii)whose collective output of the like article or a directly competitive article inIndia constitutes a major share of the total production of the said article in India;</p> <p>(c) “serious injury” means an injury causing significant overall impairment in the position of a domestic industry;</p> <p>(d) “threat of serious injury” means a clear and imminent danger of serious injury.</p> <p>(12) Every notification issued under this section shall be laid, as soon as may be</p>	

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		after it is issued, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the notification or both Houses agree that the notification should not be issued, the notification shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that notification.’.	

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