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Central Excise Act, 1944

Section 5 - Remission of Duty on Goods Found Deficient in Quantity

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[1]**[5. Remission of duty on goods found deficient in quantity**

(1) The Central Government may, by rules made under this section, provide for remission of duty of excise leviable on any excisable goods which due to any natural cause, are found to be deficient in quantity.

(2) Any rules made under sub-section (1) may, having regard to the nature of the excisable goods or of processing or of curing thereof, the period of their storage or transit and other relevant considerations, fix the limit or limits of percentage beyond which no such remission shall be allowed :

Provided that different limit or limits of percentage may be fixed for different varieties of the same excisable goods or for different areas or for different seasons.]

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1. Section 5 omitted by Act 41 of 1954, section 2 and Schedule and inserted by Act 25 of 1978, section 20 (w.e.f. 1-7-1978).