

**Central Excise Act, 1944**

**Section 11C - Power Not to Recover Duty of Excise Not Levied or Short-levied as a Result of General Practice**

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**1[11C. Power not to recover duty of excise not levied or short-levied as a result of general practice**

2[(1)] Notwithstanding anything contained in this Act, if the Central Government is satisfied-

- ( a ) that a practice was, or is, generally prevalent regarding levy of duty of excise (including non-levy thereof) on any excisable goods; and
- ( b ) that such goods were, or are, liable-
  - ( i ) to duty of excise, in cases where according to the said practice the duty was not, or is not being, levied, or
  - ( ii ) to a higher amount of duty of excise than what was, or is being, levied, according to the said practice,

then, the Central Government may, by notification in the Official Gazette, direct that the whole of the duty of excise payable on such goods, or as the case may be, the duty of excise in excess of that payable on such goods, but for the said practice, shall not be required to be paid in respect of the goods on which the duty of excise was not, or is not being, levied, or was, or is being, short-levied, in accordance with the said practice.]

3[(2) Where any notification under sub-section (1) in respect of any goods has been issued, the whole of the duty of excise paid on such goods or, as the case may be, the duty of excise paid in excess of that payable on such goods, which would not have been paid if the said notification had been in force, shall be dealt with in accordance with the provisions of sub-section (2) of section 11B :

Provided that the person claiming the refund of such duty or, as the case may be, excess duty, makes an application in this behalf to the 4[ Assistant Commissioner of Central Excise], or Deputy Commissioner of Central Excise, in the form referred to in sub-section (1) of section 11B, before the expiry of six months from the date of issue of the said notification.]

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1. Inserted by Act 25 of 1978, section 25 (w.e.f. 1-7-1978).
  2. Section 11C renumbered as sub-section (1) thereof by Act 29 of 1988, section 10 (w.e.f. 1-7-1988).
  3. Sub-section (2) inserted by Act 29 of 1988, sec. 10 (w.e.f. 1-7-1988) and substituted by Act 40 of 1991, section 4 (w.e.f. 20-9-1991).
  4. Substituted by Act 22 of 1995, section 70, for "Assistant Collector of Central Excise" (w.e.f. 26-5-1995).
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