

Central Excise Act, 1944

Section 12 - Application of the Provisions of Act No. 8 of 1878 to Central Excise Duties

The Central Government may, by notification in the Official Gazette, declare that any of the provisions of the¹[Customs Act, 1962 (52 of 1962)] relating to the levy of and exemption from customs duties, drawback of duty, warehousing, offences and penalties, confiscation, and procedure relating to offences and appeals shall, with such modifications and alterations as it may consider necessary or desirable to adapt them to the circumstances, be applicable in regard to like matters in respect of the duties imposed by section 3.

1. Substituted by Act 33 of 1996, section 78, for "Sea Customs Act, 1878 (8 of 1878)" (w.e.f. 28-9-1996).
