

**Central Excise Act, 1944**

**Section 12C - Consumer Welfare Fund**

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(1) There shall be established by the Central Government a fund, to be called the Consumer Welfare Fund.

(2) There shall be credited to the fund, in such manner as may be prescribed, --

( a) the amount of duty of excise referred to in sub-section (2) of section 11B or sub-section (2) of section 11C or sub-section (2) of section 11D;

( b) the amount of duty of customs referred to in sub-section (2) of section 27 or sub-section (2) of section 28A or sub-section (2) of section 28B of Customs Act, 1962 (52 of 1962);

( c) any income from investment of the amount credited to the Fund and any other monies received by the Central Government for the purposes of this Fund.

<sup>1</sup>[(d) the surplus amount referred to in sub-section (6) of section 73A of the Finance Act, 1994(32 of 1994).]

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1. Inserted by the Finance Act, 2006, w.e.f. 18.04.2006.

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