

Source: [sooperkanoon.com/act/37122](http://sooperkanoon.com/act/37122)

**Central Excise Act, 1944**

**Section 12D - Utilisation of the Fund**

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(1) Any money credited to the Fund shall be utilised by the Central Government for the welfare of the consumers in accordance with such rules as that Government may make in this behalf.

(2) The Central Government shall maintain or, if it thinks fit, specify the authority which shall maintain, proper and separate account and other relevant records in relation to the Fund in such form as may be prescribed in consultation with the Comptroller and Auditor-General of India.]

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