

Source: [sooperkanoon.com/act/37130](http://sooperkanoon.com/act/37130)

**Central Excise Act, 1944**

**Section 16 - Owners or Occupiers of Land to Report Manufacture of Contraband Excisable Goods  
[Repelaed]**

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[Rep. by the Finance Act, 2002, section 137].

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