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Central Excise Act, 1944

Section 23 - Failure of Central Excise Officer in Duty

Any Central Excise Officer who ceases or refuses to perform or withdraws himself from the duties of his office, unless he has obtained the express written permission of the 1 [Commissioner of Central Excise], or has given to his superior officer two months' notice in writing of his intention or has other lawful excuse, shall on conviction before a Magistrate be punishable with imprisonment for a term which may extend to three months or with fine which may extend to three months' pay, or with both.

1. Substituted by Act 22 of 1995, section 70, for "Collector of Central Excise" (w.e.f. 26-5-1995).
