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**Central Excise Act, 1944**

**Section 37D - Rounding off of Duty, Etc.**

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**1[37D. Rounding off of duty, etc.**

The amount of duty, interest, penalty, fine or any other sum payable, and the amount of refund or any other sum due, under the provisions of this Act, shall be rounded off to the nearest rupee and, for this purpose, where such amount contains a part of a rupee consisting of paise then, if such part is fifty paise or more, it shall be increased to one rupee and if such part is less than fifty paise it shall be ignored.]

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**1.** Inserted by Act 12 of 1990, section 65 (w.e.f. 31-5-1990).

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