

Finance Act 1994

Section 82 - Power to Search Premises

(1) If the ¹ [Commissioner of Central Excise] has reason to believe that any documents or books or things which in his opinion will be useful for or relevant to any proceeding under this Chapter are secreted in any place, he may authorise any ² [***] ³ [Assistant Commissioner of Central Excise or, as the case may be, Deputy Commissioner of Central Excise] ⁴ [to search for and seize or may himself search for and seize, such documents or books or things].

(2) The provisions of the Code of Criminal Procedure, 1973 (2 of 1974), relating to searches, shall, so far as may be, apply to searches under this section as they apply to searches under that Code.

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1. Substituted for "Central Excise Officer" by the Finance (No. 2) Act, 1998, w.e.f. 16-10-1998.
 2. Word "other" omitted by the Finance Act, 2002, w.e.f. 16-8-2002.
 3. Substituted for "Central Excise Officer" by the Finance Act, 2001, w.e.f. 16-7-2001.
 4. Substituted for "to search or may himself search for such documents or books or things" by the Finance Act, 2002, w.e.f. 16-8-2002.
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