Finance Act 2005

Section 75 - Amendment of Section 5a

In section 5A of the Central Excise Act, 1944(1 of 1944) (hereinafter referred to as the Central Excise Act), after sub-section (1), the following sub-section shall be inserted, namely:--

> "(1A) For the removal of doubts, it is hereby declared that where an exemption under sub-section (1) in respect of any excisable goods from the whole of the duty of excise leviable thereon has been granted absolutely, the manufacturer of such excisable goods shall not pay the duty of excise on such goods.".
