

Finance Act 2005

Section 79 - Amendment of Section 35b

In section 35B of the Central Excise Act,--

(a) after sub-section (1A), the following sub-section shall be inserted, namely:--

"(1B) (i) The Central Board of Excise and Customs constituted under the Central Boards of Revenue Act, 1963(54 of 1963) may by notification in the in the Official Gazette, constitute such Committees as may be necessary for the purposes of this Act.

(ii) Every Committee constituted under clause (i)"

(b) in sub-section (2),--

(i) for the words "The Commissioner of Central Excise may, if he is", the words "The Committee of Chief Commissioners of Central Excise may, if it is" shall be substituted;

(ii) for the words "on his behalf", the words "on its behalf" shall be substituted.
