

Finance Act 2005

Section 84 - Amendment of Notification Issued Under Section 5a of the Central Excise Act

(1) The notification of the Government of India in the Ministry of Finance (Department of Revenue), No. G.S.R. 277(E), dated the 1st March, 1988, issued under sub-section (1) of section 5A of the Central Excise Act by the Central Government, shall stand amended and shall be deemed to have been amended in the manner as specified in the Sixth Schedule, for the period commencing on and from the 21st day of February, 2000 to the 28th day of February, 2003 (both days inclusive) retrospectively, and accordingly, notwithstanding anything contained in any judgment, decree or order of any court, tribunal or other authority, any action taken or anything done or purported to have been taken or done under the said notification, shall be deemed to be and always to have been, for all purposes, as validly or effectively taken or done as if the notification as amended by this sub-section had been in force at all material times.

(2) For the purposes of sub-section (1), the Central Government shall have and shall be deemed to have the power to amend the said notification referred to in the said sub-section with retrospective effect as if the Central Government had the power to amend the said, notification under sub-section (1) of section 5A of the Central Excise Act, retrospectively, at all material times.

(3) No recovery shall be made of all such amounts of duty or interest or penalty or fine or other charges which have not been collected or, as the case may be, for which demand notices have been issued under section 11A or, recovery proceeding have been initiated under section 11 of the Central Excise Act, as if the amendment made by sub-section (1), had been in force at all material times.

(4) Refund shall be made of all such duties which have been collected but which would not have been so collected if the amendment made by sub-section (1) had been in force at all material times, subject to the provisions of section 11B of the Central Excise Act.

(5) Notwithstanding anything contained in section 11B of the Central Excise Act, an application for I the claim of refund of the duty of excise under sub-section (4) shall be made within one month from the day on which the Finance Bill, 2005 receives assent of the President.