

**Finance Act 2008**

**Section 76 - Amendment of Notification Issued Under Sub Section (1) of Section 25 of the Customs Act, 1962**

---

In the notification of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R. 277(E), dated the 1st April, 2003 which was issued in exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962, the condition No. 7, as inserted vide notification of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R. 673(E), dated the 17th November, 2005 which provides that the importer shall be entitled to avail of the drawback or CENVAT credit of additional duty leviable under section 3 of the said Customs Tariff Act against the amount debited in the said certificate, shall be deemed to have, and always to have for all purposes validly, come into force on and from the 4th day of June, 2005 at all material times.

Explanation.-- For the removal of doubts, it is hereby declared that no act or omission on the part of any person shall be punishable as an offence which would not have been so punishable if this section had not come into force.

---