

Finance Act 2008

Section 86 - Amendment of Central Excise Rules,1944

(1) In the Central Excise Rules, 1944, made by the Central Government in exercise of the powers conferred by section 37 of the Central Excise Act, rule 12, as substituted by rule 2 of the Central Excise (Eleventh Amendment) Rules, 1994 published in the Official Gazette vide notification of the Government of India in the Ministry of Finance (Department of Revenue), number. G.S.R. 699(E), dated the 22nd September, 1994 shall stand amended and shall be deemed to have been amended retrospectively in the manner specified in column (2) of the Fourth Schedule on and from the corresponding date specified in column (3) of that Schedule against the rule specified in column (1) of that Schedule.

(2) 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, at any time during the period commencing on and from the 8th July, 1999 and ending with the 30th day of June, 2001 under the rule as amended by sub-section (1), shall be deemed to be and always to have been, for all the purposes, as validly and effectively taken or done as if the amendment made by sub-section (1) had been in force at all material times.

(3) Notwithstanding the supersession of the Central Excise Rules, 1944 referred to in sub-section (1), for the purposes of that sub-section, the Central Government shall have and shall be deemed to have the power to make rules with retrospective effect as if the Central Government had the power to make rules under section 37 of the Central Excise Act, retrospectively, 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.