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Finance Act 2008

Section 87 - Amendment of Central Excise (No. 2) Rules, 2001

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(1) In the Central Excise (No. 2) Rules, 2001, made by the Central Government in exercise of the powers conferred by section 37 of the Central Excise Act, rule 18 thereof as published in the Official Gazette vide notification of the Government of India in the Ministry of Finance (Department of Revenue), number G.S.R. 444(E), dated the 21st June, 2001 shall stand amended and shall be deemed to have been amended retrospectively in the manner specified in column (2) of the Fifth 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 1st day of July, 2001 and ending with the 28th day of February, 2002 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 (No. 2) Rules, 2001 referred to in subsection (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.

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