

Finance Act 2007

Section 131 - Amendment of Section 35f

In section 35F of the Central Excise Act, after the second proviso, the following Explanation shall be inserted, namely:--

'Explanation.--For the purposes of this section "duty demanded" shall include,--

- (i) amount determined under section 11D;
 - (ii) amount of erroneous CENVAT credit taken;
 - (iii) amount payable under rule 57CC of Central Excise Rules, 1944;
 - (iv) amount payable under rule 6 of CENVAT Credit Rules, 2001 or CENVAT Credit Rules, 2002 or CENVAT Credit Rules, 2004;
 - (v) interest payable under the provisions of this Act or the rules made thereunder.'
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