

**Finance Act 2007**

**Section 117 - Amendment of Section 11b**

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In section 11B of the Central Excise Act, in the Explanation, in clause (B), after sub-clause (eb), the following sub-clause shall be inserted, namely:--

"(ec) in case where the duty becomes refundable as a consequence of judgment, decree, order or direction of appellate authority, Appellate Tribunal or any court, the date of such judgment, decree, order or direction;".

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