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Finance Act, 2012, (Central)

Section 131 - Amendment of Section 9a

In section 9A of the Central Excise Act, for sub-section (1), the following sub-section shall be substituted, namely:--

"(1) Notwithstanding anything contained in the Code of Criminal Procedure, 1973(2 of 1974), all offences under this Act (except an offence punishable for a term of imprisonment of three years or more under section 9) shall be non-cognizable."