

Source: sooperkanoon.com/act/63782

Finance Act, 2012, (Central)

Section 132 - Amendment of Section 11a

In section 11A of the Central Excise Act,--

(a) in sub-section (5), for the words "has not been levied or paid or", the words "has not been levied or paid or has been" shall be substituted;

(b) for sub-section (8), the following sub-section shall be substituted, namely:--

"(8) Where the service of notice is stayed by an order of a court or tribunal, the period of such stay shall be excluded in computing the period of one year referred to in clause (a) of sub-section (1) or five years referred to in sub-section (4) or sub-section (5), as the case may be."