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Finance Act, 2012, (Central)

Section 134 - Amendment of Section 12f

In section 12F of the Central Excise Act, for sub-section (2), the following sub-section shall be substituted, namely:--

'(2) The provisions of the Code of Criminal Procedure, 1973(2 of 1974) relating to search and seizure shall, so far as may be, apply to search and seizure under this section subject to the modification that subsection (5) of section 165 of the said Code shall have effect as if for the word "Magistrate", wherever it occurs, the words "Commissioner of Central Excise" were substituted.'