

**Finance Act, 2012, (Central)**

**Section 135 - Substitution of New Section for Section 13**

For section 13 of the Central Excise Act, the following sections shall be substituted, namely:--

"13. Power to arrest.--

(1) If an officer of Central Excise empowered in this behalf by general or special order of the Commissioner of Central Excise has reason to believe that any person has committed an offence punishable under this Act, he may arrest such person and shall, as soon as may be, inform him of the grounds for such arrest.

(2) Every person arrested under sub-section (1) for an offence shall, without unnecessary delay, be taken to a Magistrate.

(3) Where an officer of Central Excise has arrested any person under sub-section (1), for any offence (other than an offence punishable for a term of imprisonment of three years or more under section 9), he shall, for the purpose of releasing such person on bail or otherwise, have the same powers and be subject to the same provisions as the officer-in-charge of a police station has, and is subject to, under the Code of Criminal Procedure, 1973(2 of 1974).

(4) 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 bailable.

(5) Notwithstanding anything contained in the Code of Criminal Procedure, 1973(2 of 1974), all offences punishable for a term of imprisonment of three years or more under section 9 shall be cognizable.

13A. Bail for offence punishable for a term of imprisonment of three years or more under section 9 not to be granted without hearing public prosecutor.--

(1) Notwithstanding anything contained in the Code of Criminal Procedure, 1973(2 of 1974), no person accused of an offence punishable for a term of imprisonment of three years or more under section 9 shall be released on bail or on his own bond unless--

(i) the public prosecutor has been given an opportunity to oppose the application for such release; and

(ii) where the public prosecutor opposes the application, the Magistrate is satisfied that there are reasonable grounds for believing that he is not guilty of such offence and that he is not likely to commit any offence while on bail:

Provided that a person who is under the age of eighteen years or is a woman or is sick or infirm, may be released on bail if the Magistrate so directs.

(2) Notwithstanding anything contained in the Code of Criminal Procedure, 1973(2 of 1974), no police officer shall, save as otherwise provided under this Act, investigate into an offence under this Act unless specifically authorised by the Central Government by a general or special order, and subject to such conditions as may be specified in the order."