

Source: sooperkanoon.com/act/63786

Finance Act, 2012, (Central)

Section 136 - Substitution of New Section for Section 18

For section 18 of the Central Excise Act, the following section shall be substituted, namely:--

"18. Searches and arrests how to be made.--All searches under this Act or the rules made thereunder and all arrests under this Act shall, save as otherwise provided under this Act, be carried out in accordance with the provisions of the Code of Criminal Procedure, 1973(2 of 1974), relating respectively to searches and arrests under that Code."