

Source: sooperkanoon.com/act/63788

Finance Act, 2012, (Central)

Section 138 - Amendment of Section 20

In section 20 of the Central Excise Act,--

- (a) the words and figures "under section 19" shall be omitted;
- (b) after the words "such Magistrate", the words "in accordance with the provisions of this Act" shall be inserted.