Finance Act, 2012, (Central)

Section 139 - Amendment of Notification Issued Under Section 5a of Central Excise Act

(1) The notifications of the Government of India in the Ministry of Finance (Department of Revenue) numbers G.S.R. 62 (E), dated the 6th February, 2010 and G.S.R. 163(E), dated the 17th March, 2012 (hereinafter referred to as the said notifications), issued under sub-section (1) of section 5A of the Central Excise Act, 1944(1 of 1944), shall stand amended and shall be deemed to have been amended retrospectively, in the manner specified in column (2) of the Fifth Schedule, on and from the corresponding date specified in column (3) of that Schedule, against the said notifications specified in column (1) of that Schedule.

(2) For the purposes of sub-section (1), the Central Government shall have and shall be deemed to have the power to amend the said notifications with retrospective effect as if the Central Government had the power to amend the said notifications under sub-section (1) of section 5A of the Central Excise Act, 1944(1 of 1944), retrospectively, at all material times.

Explanation. For the removal of doubts, it is hereby declared that no act or omission on the part of any person shall be punishable as an offence which would not have been so punishable had the said notification not been amended retrospectively.