Finance Act, 2012, (Central)

Section 139A - Amendment of Notification Number G.s.r. 254(E) Issued Under Section 5a of Central Excise Act

(1) In the notification of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R. 254(E), dated the 16th March, 1995, issued under sub-section (1) of section 5A of the Central Excise Act, 1944(1 of 1994) read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957(58 of 1957), in the TABLE, after S. No. 19 and the entries relating thereto, the following S. No. and the entries shall be and shall be deemed to be inserted retrospectively with effect from the 20th day of April, 2011, namely:-

(1)

(2)

(3)

"20.

All goods falling under heading 8607

If the goods are,-

(i) manufactured by a factory belonging to the Central Government; and

(ii) intended for use by any Department of the Central Government.".

(2) For the purposes of sub-section (1), the Central Government shall have and shall be deemed to have the power to amend the notification referred to in sub-section (1) with retrospective effect as if the Central Government had the power to amend the said notification under sub-section (1) of section 5A of the Central Excise Act, 1944(1 of 1994) read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957(58 of 1957) retrospectively at all material times."