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Finance Act, 2011, (Central)

Section 68 - Insertion of New Section 12f

After section 12E of the Central Excise Act, the following section shall be inserted, namely:--

12F. Power of search and seizure.--(1) Where the Joint Commissioner of Central Excise or such other Central Excise Officer as may be notified by the Board has reasons to believe that any goods liable to. confiscation or any documents or books or things, which in his opinion shall be.

(2) The provisions of the Code of Criminal Procedure, 1973(2 of 1974) relating to search and seizure, shall, so far as may be, apply to search and seizure under this section as they apply to search and seizure under that Code. .

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