SooperKanoon - India's Premier Online Legal Search (sooperkanoon.com)

Source : sooperkanoon.com/act/6288/

Finance Act, 2002

Section 143 - Amendment of Central Excise Rules, 2002 and Validation of Action Taken Thereunder

---

The Central Excise Rules, 2002 made by the Central Government in exercise of the powers conferred by section 37 of the Central Excise Act and published vide notification of the Government of India in the Ministry of Finance (Department of Revenue) No. G.S.R. 143(E), dated the 1st March, 2002, shall stand amended and shall be deemed to have been amended in the manner as specified in column (2) of the Ninth Schedule, on and from the date specified in column (3) of that Schedule, retrospectively and, accordingly, notwithstanding anything contrained in any judgment, decree or order of any court, tribunal or other authority, any action taken or anything done or purported to have been taken or done under the said rules, shall be deemed to be, and always to have been, for all purposes, as validly or effectively, taken or done as if the rules as amended by this section had been in force at all material times.