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**Finance Act, 2003**

**Section 138 - Amendment of Section 5a**

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In section 5A of the Central Excise Act, for sub-section (2), the following sub-section shall be substituted, namely:-

"(2) If the Central Government is satisfied that it is necessary in the public interest so to do, it may, by special order in each case, exempt from payment of duty of excise, under circumstances of an exceptional nature to be stated in such order, any excisable goods on which duty of excise is leviable."

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