

Finance Act, 2003

Section 139 - Amendment of Section 11a

In section 11A of the Central Excise Act,--

- (a) in sub-section (1), the second and third provisos shall be omitted;
 - (b) in sub-section (2B), after the words "pay the amount of duty", the words "on the basis of his own ascertainment of such duty or on the basis of duty ascertained by a Central Excise Officer" shall be inserted.
-
-