

Finance Act, 2003

Section 141 - Substitution of New Section for Section 13

For section 13 of the Central Excise Act, the following section shall be substituted, namely:-

"13. Power to arrest.--

Any Central Excise Officer not below the rank of Inspector of Central Excise may, with the prior approval of the Commissioner of Central Excise, arrest any person whom he has reason to believe to be liable to punishment under this Act or the rules made thereunder."
