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Finance Act, 2003

Section 143 - Amendment of Section 23c

In section 23C of the Central Excise Act, in sub-section (2), after clause (c) the following clauses shall be inserted, namely:-

"(d) notifications issued, in respect of duties of excise under this Act, the Central Excise Tariff Act, 1985(5 of 1985) and any duty chargeable under any other law for the time being in force in the same manner as duty of excise leviable under this Act;

(e) admissibility of credit of excise duty paid or deemed to have been paid on the goods used in or in relation to the manufacture of the excisable goods.".
