

Finance Act, 2003

Section 146 - Amendment of Section 35k

In section 35K of the Central Excise Act,-

(a) after sub-section (1), the following sub-section shall be inserted with effect from the 1st day of July, 2003, namely:-

"(1A) Where the High Court delivers a judgment in an appeal filed before it under section 35G, effect shall be given to the order passed on the appeal by the concerned Central Excise Officer on the basis of a certified copy of the judgment.";

(b) in sub-section (2), for the words "reference to the High Court or the Supreme Court", the words "reference to the High Court or an appeal to the High Court or the Supreme Court, as the case may be" shall be substituted.
