

**Finance Act, 2003**

**Section 160 - Amendment of Notification Issued Under Section 93 of Act 32 of 1994**

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(1) Notwithstanding the rescission of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.G.S.R. 639(E), dated the 5th November, 1997, issued under section 93 of the Finance Act, 1994, by the Central Government, that notification shall stand amended and shall be deemed to have been amended in the manner specified in the Twelfth Schedule, on and from the 16th day of November, 1997 to the 1st day of June, 1998 (both days inclusive) retrospectively and, accordingly, notwithstanding anything contained in any judgment, decree or order of any court, tribunal or other authority, any action taken or anything done or purported to have been taken or done under the said notification, shall be deemed to be, and always to have been, for all purposes, as validly and effectively, taken or done as if the notification as amended by this sub-section had been in force at all material times.

(2) Refund shall be made of all such service tax which has been collected but which would not have been so collected if the amendment referred to in sub-section (7) had been in force at all material times.

(3) Notwithstanding anything contained in section 83 of the Finance Act, 1994, an application for claim of refund of the service tax under sub-section (2) shall be made within one year from the day on which the Finance Bill, 2003 receives the assent of the President.

(4) For the purposes of sub-section (1), the Central Government shall have and shall be deemed to have the power to amend the notification referred to in the said subsection with retrospective effect as if the Central Government had the power to amend the said notification under section 93 of the Finance Act, 1994(30 of 1974) retrospectively at all material times.

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