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Finance (No. 2) Act, 1971

Section 50 - POWER TO MAKE REGULATIONS

1) The Central Board of Excise and Customs constituted under section 3 of the Central Boards of Revenue Act, 1963, may, by notification in the Official Gazette, make regulations consistent with this chapter and the rules made thereunder, generally to carry out the purposes of this Chapter. (2) In particular, and without prejudice to the generality of the foregoing power, such regulations may provide for - (a) the returns and other particulars and information which carriers shall furnish, the authorities to whom. And the intervals at which, such returns, particulars and information shall be furnished; (b) supplemental matters arising out of any rule made by the Central Government under this chapter.