Finance Act, 1982

Section 51 - RCTROSPECTIVE EFFECT FOR CERTAIN AMENDMENTS TO CENTRAL EXCISE RULES AND VALIDATION

1) The made inRules 9-and49 of the Central Excise Rules, 1944-, by the notification of the Government of India in the Ministry of Finance Department of Revenue) No. G.S.R. 74 (E) dated the 20th day of Feb., 1982. shall be deemed to have, and to have always had. effect on and from the date on whichthe Central Excise Rules, 1944-came into force. (2) Any action or thing taken or done or purporting to have been taken or done before the 20th day of Feb., 1982 underthe Central Excises Act, 1944-andthe Central Excise Rules, 1944-shall be deemed to be and to have always been. for all purposes, as validly and effectively taken or done as if the amendments referred to in sub-section (1) had been in force at all material times and accordingly, notwithstanding anything contained in any judgment, decree or order of any court. Tribunal or other authority.- (a) all duties of excise levied, assessed or collected or purporting to have been levied, assessed or collected before the 20th day of Feb., 1982 on any excisable goods Under the Central Excises Act. shall be deemed to be. and shall be deemed to have always been, as validly levied, assessed or collected as if the amendments referred to in sub- section (1) had been in force at all material times. (b) no suit or other proceeding shall be maintained or continued in any Court for the refund of and no enforcement shall be made by any Court of any decree or order directing the refund of. any such duties of excise which have been collected and which would have been validly collected if the amendments referred to in sub-section (1) had been in force at all material times: (c) refund shall be made of all such duties of excise which have been collected but which would not have been so collected if the amendments referred to in sub-section (1) had been in force at all material times, (d) recovery shall be made of all such duties of excise which have not been collected or, as the case may be. which have been refunded but which would have been collected or, as the case may be. would not have been refunded, if the amendments referred to in sub-section (1) had been in force at all material times. Explanation.- For the removal of doubts, it is hereby declared that no act or omission on the pan of any person shall be punishable as an offence which would not have been so punishable if this section had not come into force.