

**Finance Act, 1982**

**Section 52 - PROVISIONS AS TO DUTIES OF EXCISE ON MATCHES IN RELATION TO A CERTAIN PERIOD AND VALIDATION**

1) The notification of the Government of India in the Ministry of Finance (Department of Revenue) No. G.S.R. (E) dated the 23rd day of Feb., 1982. which was issued in exercise of the powers conferred by sub-rule (1) of Rule 8 of the Central Excise Rules, 1944-to provide for certain exemptions from duty in relation to matches shall, subject to the modifications specified in the fourth Schedule- (a) be deemed to have, and to have always had, effect on and from the 19th day of June, 1980; and (b) be deemed to prevail, and to have always prevailed, over all notifications issued on or after the 19th day of June, 1980 but before the 23rd day of Feb., 1982 under sub- rule (1) of the said Rule 8-in relation to matches. Explanation. - For the purposes of this section. "matches" means matches falling under Item No. 38 of the First Schedule to the Central Excises Act. (2) Any action or thing taken or done or purported to have been taken or done on or after the 19th day of June, 1980 and before the 23rd day of Feb., 1982 in relation to matches. under the Central Excises Act, 1944- and the Central Excise Rules, 1944-. read with notification referred in clause (b) of sub-section (1). shall be deemed to be, and to have always been, for all purposes as validly and effectively taken or done as if the provisions of sub-sec. (1) had been in force at all material times and such action or thing had been taken or done under the Central Excises Act, 1944- and the Central Excise Rules 1944-. read with the notification dated the 23rd day of Feb., 1982, referred to in sub-section (1). 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 on or after the 19th day of June, 1980 and before the 23rd day of Feb., 1982 on matches. shall be deemed to be, and shall be deemed, to have always been, as validly levied, assessed or collected as if the provisions of this section 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 provisions of this section 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 provisions of this section 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 provisions of this section 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 part of any person shall be punishable as an offence which would not have been so punishable if this section had not come into force.