Finance Act, 1988

Section 84 - PROVISION AS TO ADDITIONAL DUTIES OF EXCISE ON CERTAIN VARIETIES OF SUGAR 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. 97 (E), dated the 23rd day of February, 1988, which was issued in exercise of the powers conferred by sub-rule (1) ofrule 8 of the Central Excise Rule, 1944-, read with sub-section (3) ofsection 3 of the Additional Duties of Excise Act, providing for withdrawal of exemptions from additional duty of excise in relation to certain varieties of sugar (hereafter in this section referred to as sugar), shall be deemed to have, and to have always had, effect on and from the 10th day of September, 1986. (2) Any action or thing taken or done or purported to have been taken or done on or after the 10th day of September, 1986 and before the 23rd day of February, 1988, in relation to sugar under the Additional Duties of Excise Act, 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- section (1) had been in force at all material times and such action or thing had been taken or done under the Additional Duties of Excise Act read with the notification dated the 23rd day of February, 1988, referred to in sub-section (1), and, accordingly, notvdthstanding anything contained in any judgment, decree or order of any Court, tribunal or other authority,- (a) all additional duties of excise levied, assessed or collected or purporting to have been, levied, assessed or collected on or after the 10th day of September, 1986 and before the 23rd day of February, 1988, on sugar, 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, tribunal or other authority, for the refund of, and no enforcement shall be made by any Court, tribunal or other authority, of any decree or order directing the refund of, any such additional 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) recovery shall be made of all such additional 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. Explanantion- 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 inot force.