

Source: sooperkanoon.com/act/249688

Finance Act, 1995

Section 71 - AMENDMENT OF SECTION 2 " In section 2 of the Central Excises Act, for clause

b), the following clause shall be substituted, namely : " (b) "Central Excise Officer" means the Chief Commissioner of Central Excise, Commissioner of Central Excise, Commissioner of Central Excise (Appeals), Additional Commissioner of Central Excise, Excise, Deputy Commissioner of Central Excise, Assistant Commissioner of Central Excise or any other officer of the Central Excise Department, or any person (including an officer of the State Government) invested by the Central Board of Excise and Customs constituted under the Central Boards of Revenue Act, 1963 with any of the powers of a Central Excise Officer under this Act.'