Finance Act, 1995

Section 72 - AMENDMENT OF SECTION 11A " In section 11 A of the Central Excises Act, in sub-section

3), in clause (ii), for sub-clause (a), the following sub-clause shall be substituted, namely :" "(a) in the case of excisable goods on which duty of excise has not been levied or paid or has been short- levied or short-paid" (A) where under the rules made under this Act a periodical return, showing particulars of the duty paid on the excisable goods removed during the period to which the said return relates, is to be filed by a manufacturer or a producer or a licensee of a warehouse, as the case may be, the date on which such return is so filed; (B) where no periodical return as aforesaid is filed, the last date on which such return is to be filed under the said rules; (C) in any other case, the date on which the duty is to be paid under this Act or the rules made thereunder."

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