

Finance Act, 1999

Section 119 - SUBSTITUTION OF NEW AUTHORITIES In the Central Excise Act, 1944

1 of 1944)(hereinafter referred to as the Central Excise Act),- (a) save as otherwise expressly provided, and unless the context otherwise requires, the reference to any authority specified in Column I of the Table below shall be substituted by reference to the authority or authorities specified in the corresponding entry in Column 2 of the said Table and such consequential changes as the rules of grammar may require shall also be made:_____ 1 2

_____ 1. Assistant
Commissioner of Central Excise Assistant Commissioner of Central Excise or Deputy Commissioner of
Central Excise 2. Deputy Commissioner of Central Excise Joint Commissioner of Central Excise

_____ (b) for the words
"the Schedule", wherever they occur [other than in sub-clause (ii) of clause (f) of Section 2], the words "the
First Schedule and the Second Schedule" shall be substituted, (c) references to the expressions "duty",
"duties", "duty of excise" and "duties of excise" shall, save as otherwise expressly provided in this Act and
unless the context otherwise requires, be construed to include a reference to the special duty of excise
specified in the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986).