Finance Act, 1999

Section 122 - AMENDMENT OF SECTION 4-A -In Section 4-A of the Central Excise Act, after subsection

3) and before Explanation 1, the following sub-section shall be inserted, namely :- "(4) If any manufacturer removes from the place of manufacture any excisable goods specified under sub-section (1) without declaring the retail sale price of such goods on the packages, or declares a retail sale price which does not constitute the sole consideration for such sale, or tampers with, obliterates or alters any such delcaration made on the packages after removal, such goods shall be liable to confiscation.".