

Source: sooperkanoon.com/act/455294

Finance Act, 2000

Section 95 - AMENDMENT OF SECTION 4-A In Section 4-A of the Central Excise Act, for Explanation 2, the following Explanation shall be

a) Where on the package of any excisable goods more than one retail sale price is declared, the maximum of such retail sale price shall be deemed to be the retail sale price for the purposes of this section. (b) Where different retail sale prices are declared on different packages for the sale of any excisable goods in packaged form in different areas, each such retail sale price shall be the retail sale price for the purposes of valuation of the excisable goods intended to be sold in the area to which the retail sale price relates,".