

Finance Act, 2000

Section 97 - AMENDMENT OF SECTION 11-A In Section 11-A of the Central Excise Act, in sub-section

1)," (a) in the opening portion, for the words "erroneously refunded" the words "erroneously refunded, whether or not such non-levy or non-payment, short-levy or short payment or erroneous refund, as the case may be, was on the basis of any approval, acceptance or assessment relating to the rate of duty on or valuation of excisable goods under any other provisions of this Act or the rules made thereunder", shall be substituted and shall be deemed to have been substituted on and from the 17th day of November, 1980; (b) for the words "six months", wherever they occur, the words "one year" shall be substituted; (c) after the proviso and before the Explanation, the following provisos shall be inserted, namely : "Provided further that where the amount of duty which has not been levied or paid or has been short-levied or short -paid or erroneously refunded is one crore rupees or less a notice under this sub -section shall be served by the Commissioner of Central Excise or with his prior approval by any officer subordinate to him: Provided also that where the amount of duty which has not been levied or paid or has been short-levied or short -paid or erroneously refunded is more than one crore rupees, no notice under this sub-section shall be served without the prior approval of the Chief Commissioner of Central Excise."