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**Finance Act, 2000**

**Section 98 - AMENDMENT OF SECTION 11-AA In Section 11-AA of the Central Excise Act, for the words "at such rate not below ten per**

SECTION 98: AMENDMENT OF SECTION 11-AA In Section 11-AA of the Central Excise Act, for the words "at such rate not below ten per cent and not exceeding thirty per cent per annum, as is for the time being fixed by the Board", the words "at such rate not below eighteen per cent and not exceeding thirty-six per cent per annum, as is for the time being fixed by the Central Government, by notification in the Official Gazette" shall be substituted.