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Finance Act, 2000

Section 111 - VALIDATION OF EXEMPTION GIVEN TO DIPLOMATIC OR CONSULAR MISSIONS WITH RETROSPECTIVE EFFECT

1) The notification of the Government of India in the Ministry of Finance (Department of Revenue) No. GSR 829(E), dated the 29th December, 1999, which was issued in exercise of the powers conferred by sub-section (1) of Section 5-A of the Central Excise Act, granting exemption from the duty of excise or, as the case may be, from the special duty of excise on goods supplied for the official use of foreign diplomatic or consular missions in India shall be deemed to have, and to always have for all purposes validly, come into force on and from the 2nd day of December, 1997 at all material times. (2) Refund shall be made of all such duties of excise which have been collected but which would not have been so collected if the notification referred to in sub-section (1) had been in force at all material times. (3) Notwithstanding anything contained in Section 11-B of the Central Excise Act, an application for the claim of refund of the duty of excise under sub-section (2) shall be made within six months from the date on which the Finance Act, 2000 receives the assent of the President.