

Finance Act, 2001

Section 137 - AMENDMENT OF ACT 32 OF 1994. -In the Finance Act, 1994-, with effect from such date as the Central Government may, by

a) for Section 65, the following section shall be substituted, namely:- '65. Definitions.-In this Chapter, unless the context otherwise requires,- (1) "actuary" has the meaning assigned to it in clause (1) of Section 2 of the Insurance Act, 1938- (4 of 1938); (2) "advertisement" includes any notice, circular, label, wrapper, document, hoarding or any other audio or visual representation made by means of light, sound, smoke or gas; (3) "advertising agency" means any commercial concern engaged in providing any service connected with the making, preparation, display or exhibition of advertisement and includes an advertising consultant; (4) "air travel agent" means any person engaged in providing any service connected with the booking of passage for travel by air; (5) "Appellate Tribunal" means the Customs, Excise and Gold (Control) Appellate Tribunal constituted under Section 129 of the Customs Act, 1962-(52 of 1962); (6) "architect" means any person whose name is, for the time being, entered in the register of architects maintained under Section 23 of the Architects Act, 1972-(20 of 1972) and also includes any commercial concern engaged in any manner, whether directly or indirectly, in rendering services in the field of architecture; (7) "assessee" means a person liable to pay the service tax and includes his agent; (8) "authorised service station" means any service station or centre, authorised by any motor vehicle manufacturer, to carry out any service or repair of any motor car or two wheeled motor vehicle manufactured by such manufacturer; (9) "banking" and "banking company" shall have the meanings assigned to them in clauses (b) and (c) of Section 5 of the Banking Regulation Act, 1949-(10 of 1949), respectively; (10) "banking and other financial services" means, the following services provided by a banking company or a financial institution including a non-banking financial company, namely:- (i) financial leasing services including equipment leasing and hire- purchase by a body corporate; (ii) credit card services; (iii) merchant banking services; (iv) securities and foreign exchange (forex) broking; (v) asset management including portfolio management, all forms of fund management, pension fund management, custodial depository and trust services, but does not include cash management; (vi) advisory and other auxiliary financial services including investment and portfolio research and advice, advice on mergers and acquisitions and advice on corporate restructuring and strategy; and (vii) provision and transfer of information and data processing; (11) "Board" means the Central Board of Excise and Customs constituted under the Central Boards of Revenue Act, 1963-(54 of 1963); (12) "body corporate" shall have the meaning assigned to it in clause (7) of Section 2 of the Companies Act, 1956(1 of 1956); (13) "broadcasting" has the meaning assigned to it in clause (c) of Section 2 of the Prasar Bharati (Broadcasting Corporation of India) Act, 1990-(25 of 1990); (14) "cab" means a motor cab or maxi cab; (15) "caterer" means any person who supplies, either directly or indirectly, any food, edible preparations, alcoholic or non-alcoholic beverages or crockery and similar articles or accoutrements for any purpose or occasion; (16) "clearing and forwarding agent" means any person who is engaged in providing any service, either directly or indirectly, connected with the clearing and forwarding operations in any manner to any other person and includes a consignment agent; (17) "computer network" has the meaning assigned to it in clause (F) of sub-section (1) of Section 2 of the Information Technology Act, 2000-(21 of 2000); (18) "consulting engineer" means any professionally qualified engineer or an engineering firm who, either directly or indirectly, renders any advice, consultancy or technical assistance in any manner to a client in one or more disciplines of engineering; (19) "convention" means a formal meeting or assembly which is not open to the general public, and does not include a meeting or assembly the principal purpose of which is to provide any type of amusement, entertainment or recreation; (20) "courier agency" means a commercial concern engaged in the door- to-door transportation of time-sensitive documents, goods or articles utilising the services of a person, either directly or indirectly, to carry or accompany such documents, goods or articles; (21) "credit rating agency" means any commercial concern engaged in the business of credit rating of any debt obligation or of any project or programme requiring finance, whether in the form of debt or otherwise, and includes credit rating of any financial obligation,

instrument or security, which has the purpose of providing a potential investor or any other person any information pertaining to the relative safety of timely payment of interest or principal; (22) "custom house agent" means a person licensed, temporarily or otherwise, under the regulations made under sub-section (2) of Section 146 of the Customs Act, 1962(52 of 1962); (23) "data" has the meaning assigned to it in clause (o) of sub-section (1) of Section 2 of the Information Technology Act, 2000-(21 of 2000); (24) "electronic form" has the meaning assigned to it in clause (r) of sub-section (1) of Section 2 of the Information Technology Act, 2000-(21 of 2000); (25) "facsimile (FAX)" means a form of telecommunication by which fixed graphic images, such as printed texts and pictures are scanned and the information converted into electrical signals for transmission over the telecommunication system; (26) "financial institution" has the meaning assigned to it in clause (c) of Section 45-1 of the Reserve Bank of India Act, 1934(2 of 1934); (27) "general insurance business" has the meaning assigned to it in clause (g) of Section 3 of the General Insurance Business (Nationalisation) Act, 1972(57 of 1972); (28) "goods" has the meaning assigned to it in clause (7) of Section 2 of the Sale of Goods Act, 1930(3 of 1930); (29) "information" has the meaning assigned to it in clause (y) of sub-section (1) of Section 2 of the Information Technology Act, 2000-(21 of 2000); (30) "Insurance Agent" has the meaning assigned to it in clause (10) of Section 2 of the Insurance Act, 1938(4 of 1938); (31) "insurance auxiliary service" means any service provided by an actuary, an intermediary or insurance intermediary or an insurance agent in relation to general insurance business and includes risk assessment, claim settlement, survey and loss assessment; (32) "intermediary or insurance intermediary" has the meaning assigned to it in sub-clause (f) of clause (1) of Section 2 of the Insurance Regulatory and Development Authority Act, 1999(41 of 1999); (33) "insurer" means any person carrying on the general insurance business in India; (34) "interior decorator" means any person engaged, whether directly or indirectly, in the business of providing by way of advice, consultancy, technical assistance or in any other manner, services related to planning, design or beautification of spaces, whether man-made or otherwise and includes a landscape designer; (35) "leased circuit" means a dedicated link provided between two fixed locations for exclusive use of the subscriber and includes a speech circuit, data circuit or a telegraph circuit; (36) "magnetic storage device" includes wax blanks, discs or blanks, strips or films for the purpose of original sound recording; (37) "management consultant" means any person who is engaged in providing any service, either directly or indirectly, in connection with the management of any organisation in any manner and includes any person who renders any advice, consultancy or technical assistance, relating to conceptualising, devising, development, modification, rectification or upgradation of any working system of any organisation; (38) "mandap" means any immovable property as defined in Section 3 of the Transfer of Property Act, 1882(4 of 1882) and includes any furniture, fixtures, light fittings and floor coverings therein let out for consideration for organising any official, social or business function; (39) "mandap keeper" means a person who allows temporary occupation of a mandap for consideration for organising any official, social or business function; (40) "manpower recruitment agency" means any commercial concern engaged in providing any service, directly or indirectly, in any manner for recruitment of manpower, to a client; (41) "market research agency" means any commercial concern engaged in conducting market research in any manner, in relation to any product, service or utility, including all types of customised and syndicated research services; (42) "maxi cab" has the meaning assigned to it in clause (22) of Section 2 of the Motor Vehicles Act, 1988-(59 of 1988); (43) "motor cab" has the meaning assigned to it in clause (25) of Section 2 of the Motor Vehicles Act, 1988-(59 of 1988); (44) "non-banking financial company" has the meaning assigned to it in clause (f) of Section 45-1 of the Reserve Bank of India Act, 1934(2 of 1934); (45) "on-line information and database access or retrieval" means providing data or information, retrievable or otherwise, to a customer, in electronic form through a computer network; (46) "pager" means an instrument, apparatus or appliance which is a non-speech, one way personal calling system with alert and has the capability of receiving, storing and displaying numeric or alpha-numeric messages; (47) "photography" includes still photography, motion picture photography, laser photography, aerial photography and fluorescent photography; (48) "photography studio or agency" means any professional photographer or a commercial concern engaged in the business of rendering service relating to photography; (49) "policy holder" has the meaning assigned to it in clause (2) of Section 2 of the Insurance Act, 1938(4 of 1938); (50) "port" has the meaning assigned to it in clause (q) of Section 2 of the Major Port Trusts Act, 1963(38 of 1963); (51) "port services" means any service rendered by a port or any person authorised by the port, in any manner, in relation to a vessel or goods; (52) "practising chartered accountant" means a person who is a member of the Institute of Chartered Accountants

of India and is holding a certificate of practice granted under the provisions of the Chartered Accountants Act, 1949(38 of 1949) and includes any concern engaged in rendering services in the field of chartered accountancy; (53) "practising cost accountant" means a person who is a member of the Institute of Cost and Works Accountants of India and is holding a certificate of practice granted under the provisions of the Cost and Works Accountants Act, 1959(23 of 1959) and includes any concern engaged in rendering services in the field of cost accountancy; (54) "practising company secretary" means a person who is a member of the Institute of Company Secretaries of India and is holding a certificate of practice granted under the provisions of the Company Secretaries Act, 1980(56 of 1980) and includes any concern engaged in rendering services in the field of company secretaryship; (55) "prescribed" means prescribed by rules made under this Chapter; (56) "real estate agent" means a person who is engaged in rendering any service in relation to sale, purchase, leasing or renting of real estate and includes a real estate consultant; (57) "real estate consultant" means a person who renders in any manner, either directly or indirectly, advice, consultancy or technical assistance, in relation to evaluation, conception, design, development, construction, implementation, supervision, maintenance, marketing, acquisition or management of real estate; (58) "recognised stock exchange" has the meaning assigned to it in clause (f) of Section 2 of the Securities Contracts (Regulation) Act, 1956(42 of 1956); (59) "rent-a-cab scheme operator" means any person engaged in the business of renting of cabs; (60) "scientific or technical consultancy" means any advice, consultancy or scientific or technical assistance rendered in any manner, either directly or indirectly, by a scientist or a technocrat or any science or technology institution or organisation, to a client, in one or more disciplines of science or technology; (61) "securities" has the meaning assigned to it in clause (h) of Section 2 of the Securities Contracts (Regulation) Act, 1956(42 of 1956); (62) "security agency" means any commercial concern engaged in the business of rendering services relating to the security of any property, whether movable or immovable, or of any person, in any manner and includes the services of investigation, detection or verification, of any fact or activity, whether of a personal nature or otherwise, including the services of providing security personnel; (63) "service tax" means tax leviable under the provisions of this Chapter; (64) "ship" means a sea-going vessel and includes a sailing vessel; (65) "shipping line" means any person who owns or chartered a ship and includes an enterprise which operates or manages the business of shipping; (66) "sound recording" means recording of sound on a magnetic storage device and editing thereof, in any manner; (67) "sound recording studio or agency" means any commercial concern engaged in the business of rendering any service relating to sound recording; (68) "steamer agent" means any person who undertakes, either directly or indirectly, - (a) to perform any service in connection with the ship's husbandry or dispatch including the rendering of administrative work related thereto; or (b) to book, advertise or canvass for cargo for or on behalf of a shipping line; or (c) to provide container feeder services for or on behalf of a shipping line; (69) "stockbroker" means a stockbroker who has either made an application for registration or is registered as a stockbroker in accordance with the rules and regulations made under the Securities and Exchange Board of India Act, 1992(15 of 1992); (70) "sub-broker" means a sub-broker who has either made an application for registration or is registered as a sub-broker in accordance with the rules and regulations made under the Securities and Exchange Board of India Act, 1992(15 of 1992); (71) "subscriber" means a person to whom any service of a telephone connection or a facsimile or a leased circuit or a pager or a telegraph or a telex has been provided by the telegraph authority; (72) "taxable service" means any service provided, - (a) to an investor, by a stockbroker in connection with the sale or purchase of securities listed on a recognised stock exchange; (b) to a subscriber, by the telegraph authority in relation to a telephone connection; (c) to a subscriber, by the telegraph authority in relation to a pager; (d) to a policy holder, by an insurer carrying on general insurance business in relation to general insurance business; (e) to a client, by an advertising agency in relation to advertisement, in any manner; (f) to a customer, by a courier agency in relation to door-to-door transportation of time-sensitive documents, goods or articles; (g) to a client, by a consulting engineer in relation to advice, consultancy or technical assistance in any manner in one or more disciplines of engineering; (h) to a client, by a custom house agent in relation to the entry or departure of conveyances or the import or export of goods; (i) to a shipping line, by a steamer agent in relation to a ship's husbandry or dispatch or any administrative work related thereto as well as the booking, advertising or canvassing of cargo, including container feeder services; (j) to a client, by a clearing and forwarding agent in relation to clearing and forwarding operations, in any manner; (k) to a client, by a manpower recruitment agency in relation to the recruitment of manpower, in any manner; (l) to a customer, by an air travel agent in relation to

the booking of passage for travel by air; (m) to a client, by a mandap keeper in relation to the use of mandap in any manner including the facilities provided to the client in relation to such use and also the services, if any, rendered as a caterer; (n) to any person, by a tour operator in relation to a tour; (o) to any person, by a rent-a-cab scheme operator in relation to the renting of a cab; (p) to a client, by an architect in his professional capacity, in any manner; (q) to a client, by an interior decorator in relation to planning, design or beautification of spaces, whether man-made or otherwise, in any manner; (r) to a client, by a management consultant in connection with the management of any organisation, in any manner; (s) to a client, by a practising chartered accountant in his professional capacity, in any manner; (t) to a client, by a practising cost accountant in his professional capacity, in any manner; (u) to a client, by a practising company secretary in his professional capacity, in any manner; (v) to a client, by a real estate agent in relation to real estate; (w) to a client, by a security agency in relation to the security of any property or person, by providing security personnel or otherwise and includes the provision of services of investigation, detection or verification of any fact or activity; (x) to a client, by a credit rating agency in relation to credit rating of any financial obligation, instrument or security; (y) to a client, by a market research agency in relation to market research of any product, service or utility, in any manner; (z) to a client, by an underwriter in relation to underwriting, in any manner; (za) to a client, by a scientist or a technocrat, or any science or technology institution or organisation, in relation to scientific or technical consultancy; (zb) to a customer, by a photography studio or agency in relation to photography, in any manner; (zc) to a client, by any commercial concern in relation to holding of convention, in any manner; (zd) to a subscriber, by the telegraph authority in relation to a leased circuit; (ze) to a subscriber, by the telegraph authority in relation to a communication through telegraph; (zf) to a subscriber, by the telegraph authority in relation to a communication through telex; (zg) to a subscriber, by the telegraph authority in relation to a facsimile communication; (zh) to a customer, by a commercial concern, in relation to on-line information and database access or retrieval or both in electronic form through computer network, in any manner; (zi) to a client, by a video production agency in relation to video- tape production, in any manner; (zj) to a client, by a sound recording studio or agency in relation to any kind of sound recording; (zk) to a client, by a broadcasting agency or organisation in relation to broadcasting, in any manner; (zl) to a policy holder or insurer, by an actuary or intermediary or insurance intermediary or insurance agent, in relation to insurance auxiliary services; (zm) to a customer, by a banking company or a financial institution including a non-banking financial company, in relation to banking and other financial services; (zn) to any person, by a port or any person authorised by the port, in relation to port services, in any manner; (zo) to a customer, by an authorised service station, in relation to any service or repair of motor cars or two wheeled motor vehicles, in any manner; and the term "service provider" shall be construed accordingly; (73) "telegraph" has the meaning assigned to it in clause (1) of Section 3 of the Indian Telegraph Act, 1885(13 of 1885); (74) "telegraph authority" has the meaning assigned to it in clause (6) of Section 3 of the Indian Telegraph Act, 1885(13 of 1885) and includes a person who has been granted a licence under the first proviso to sub-section (1) of Section 4 of that Act; (75) "telex" means a typed communication by using teleprinters through telex exchanges; (76) "tour" means a journey from one place to another irrespective of the distance between such places; (77) "tourist vehicle" has the meaning assigned to it in clause (43) of Section 2 of the Motor Vehicles Act, 1988(59 of 1988); (78) "tour operator" means any person engaged in the business of operating tours in a tourist vehicle covered by a permit granted under the Motor Vehicles Act, 1988(59 of 1988) or the rules made thereunder; (79) "underwriter" has the meaning assigned to it in clause (f) of Rule 2 of the Securities and Exchange Board of India (Underwriters) Rules, 1993; (80) "underwriting" has the meaning assigned to it in clause (g) of Rule 2 of the Securities and Exchange Board of India (Underwriters) Rules, 1993; (81) "vessel" has the meaning assigned to it in clause (z) of Section 2 of the Major Port Trusts Act, 1963(38 of 1963); (82) "video production agency" means any professional videographer or any commercial concern engaged in the business of rendering services relating to video-tape production; (83) "video-tape production" means the process of any recording of any programme, event or function on a magnetic tape and includes editing thereof, in any manner; (84) words and expressions used but not defined in this Chapter and defined in the Central Excise Act, 1944-(1 of 1994) or the rules made thereunder, shall apply, so far as may be in relation to service tax as they apply in relation to a duty of excise.'; (b) for Section 66, the following section shall be substituted, namely:- "66. Charge of service tax.-(1) On and from the date of commencement of this Chapter, there shall be levied a tax (hereinafter referred to as the service tax), at the rate of five per cent of the value of the taxable services referred to in sub-clauses (a),

(b) and (a) of clause (72) of Section 65 and collected in such manner as may be prescribed. (2) With effect from the date notified under Section 85 of the Finance (No. 2) Act, 1996(33 of 1996), there shall be levied a service tax at the rate of five per cent of the value of the taxable services referred to in sub-clauses (c), (e) and (f) of clause (72) of Section 65 and collected in such manner as may be prescribed. (3) With effect from the date notified under Section 88 of the Finance Act, 1997 (26 of 1997), there shall be levied a service tax at the rate of five per cent of the value of the taxable services referred to in subclauses (g), (h), (i), (j), (k), (l), (m), (n) and (o) of clause (72) of Section 65 and collected in such manner as may be prescribed. (4) With effect from the date notified under Section 116 of the Finance (No. 2) Act, 1998(21 of 1998), there shall be levied a service tax at the rate of five per cent of the value of the taxable services referred to in sub-clauses (p), (q), (r), (s), (t), (u), (v), (w), (x), (y) and (z) of clause (72) of Section 65 and collected in such manner as may be prescribed. (5) With effect from the date notified under Section 137 of the Finance Act, 2001, there shall be levied a service tax at the rate of five per cent of the value of the taxable services referred to in subclauses (za), (zb), (zc), (zd), (ze), (zf), (zg), (zh), (zi), (zj), (zk), (zl), (zm), (zn) and (zo) of clause (72) of Section 65 and collected in such manner as may be prescribed."; (c) for Section 67, the following section shall be substituted, namely:- "67. Valuation of taxable services for charging service tax.-For the purposes of this Chapter, the value of any taxable service shall be the gross amount charged by the service provider for such service rendered by him. Explanation.-For the removal of doubts, it is hereby declared that the value of a taxable service, as the case may be, includes,- (a) the aggregate of commission or brokerage charged by a broker on the sale or purchase of securities including the commission or brokerage paid by the stock-broker to any sub-broker; (b) the adjustments made by the telegraph authority from any deposits made by the subscriber at the time of application for telephone connection or pager or facsimile or telegraph or telex or for leased circuit; (c) the amount of premium charged by the insurer from the policy holder; (d) the commission received by the air travel agent from the airline; (e) the commission, fee or any other sum received by an actuary, or intermediary or insurance intermediary or insurance agent from the insurer; and (f) the reimbursement received by the authorised service station from manufacturer for carrying out any service of any motor car or two wheeled motor vehicle manufactured by such manufacturer, but does not include,- (a) initial deposit made by the subscriber at the time of application for telephone connection or pager or facsimile or telegraph or telex or for leased circuit; (b) the cost of unexposed photography film, unrecorded magnetic tape or such other storage devices if any, sold to the client during the course of providing the service; and (c) the cost of parts or accessories, if any, sold to the customer during the course of service or repair of motor cars or two wheeled motor vehicles."; (d) in Section 69, for the words "Central Excise Officer", the words "Superintendent of Central Excise" shall be substituted, (e) for Sections 70 and 71, the following sections shall be substituted, namely:- "70. Furnishing of returns.-Every person liable to pay the service tax shall himself assess the tax due on the services provided by him and shall furnish to the Superintendent of Central Excise, a return in such form and in such manner and at such frequency as may be prescribed. 71. Verification of tax assessed by the assessee, etc.-(1) The Superintendent of Central Excise may, on the basis of information contained in the return filed by the assessee under Section 70, verify the correctness of the tax assessed by the assessee on the services provided. (2) The Superintendent of Central Excise may require the assessee to produce any accounts, documents or other evidence as he may deem necessary for such verification as and when required. (3) If on verification under sub-section (2), the Superintendent of Central Excise is of the opinion that service tax on any service provided has escaped assessment or has been underassessed, he may refer the matter to the Assistant Commissioner of Central Excise or, as the case may be, the Deputy Commissioner of Central Excise, who may pass such order of assessment as he thinks fit."; (f) in Section 72,- (a) for the words "Central Excise Officer", wherever they occur, the words "Assistant Commissioner of Central Excise or, as the case may be. Deputy Commissioner of Central Excise" shall be substituted; (b) in clause (b), for the words, brackets and figures "to comply with all the terms of a notice issued under sub-section (1) of Section 71," the words and figures "to comply with the provisions of Section 71," shall be substituted; (g) in Section 73,- (i) for clause (a), the following clause shall be substituted, namely:- "(a) the Assistant Commissioner of Central Excise or, as the case may be, the Deputy Commissioner of Central Excise has reason to believe that by reason of omission or failure on the part of the assessee, to make a return under Section 70 for any prescribed period or to disclose wholly or truly all material facts required for verification of the assessment under Section 71, the value of taxable service has escaped assessment or has been underassessed or any sum has erroneously been refunded, or"; (ii) in clause

(b), for the portion beginning with the words "Central Excise Officer has", and ending with the words "has been underassessed" the following shall be substituted, namely:- "Assistant Commissioner of Central Excise or, as the case may be, Deputy Commissioner of Central Excise has in consequence of information in his possession, reason to believe that the value of any taxable service assessable in any prescribed period has escaped assessment or has been underassessed or any sum has erroneously been refunded"; (h) in Section 74, for the words "Central Excise Officer", wherever they occur, the words "Assistant Commissioner of Central Excise or, as the case may be, Deputy Commissioner of Central Excise" shall be substituted; (i) in Section 75, for the words "at the rate of one and one-half per cent for every month or part of the month", the words "at the rate of twenty-four per cent per annum for the period" shall be substituted; (j) after Section 75, the following section shall be inserted, namely:- "75-A. Penalty for failure of registration.-Any person, liable to pay service tax in accordance with the provisions of Section 68 or the rules made thereunder, fails to make an application for registration under Section 69, shall pay, by way of penalty, a sum of five hundred rupees."; (k) in Section 77, for the words "two thousand rupees", the words "one thousand rupees" shall be substituted; (l) in Section 78, for the words "Central Excise Officer", wherever they occur, the words "Assistant Commissioner of Central Excise or, as the case may be, Deputy Commissioner of Central Excise" shall be substituted; (m) in Section 79, for the portion beginning with the words "If the Central Excise Officer" and ending with the word and figures "Section 71," , the following shall be substituted, namely:- "If the Assistant Commissioner of Central Excise or, as the case may be, Deputy Commissioner of Central Excise in the course of any proceedings under this Chapter is satisfied that any person has failed to comply with the provisions of Section 71,"; (n) in Section 82, for the words "Central Excise Officer", the words "Assistant Commissioner of Central Excise or, as the case may be, Deputy Commissioner of Central Excise" shall be substituted; (o) in Section 84,- (a) in sub-section (1), for the words "Central Excise Officer subordinate to him", the words "Assistant Commissioner of Central Excise or, as the case may be, Deputy Commissioner of Central Excise" shall be substituted; (b) in sub-section (3), for the words "Central Excise Officer", the words "Assistant Commissioner of Central Excise or, as the case may be, Deputy Commissioner of Central Excise" shall be substituted; (p) in Section 85, for the words "Central Excise Officer", wherever they occur, the words "Assistant Commissioner of Central Excise or, as the case may be, Deputy Commissioner of Central Excise" shall be substituted; (q) in Section 86,- (a) for sub-section (2), the following sub-sections shall be substituted, namely:- "(2) The Board may, if it objects to any order passed by the Commissioner of Central Excise under Section 84, direct the Commissioner of Central Excise to appeal to the Appellate Tribunal against the order, (2-A) The Commissioner of Central Excise may, if he objects to any order passed by the Commissioner of Central Excise (Appeals) under Section 85, direct the Assistant Commissioner of Central Excise or, as the case may be, Deputy Commissioner of Central Excise to appeal to the Appellate Tribunal against the order."; (b) in sub-section (3), for the words, brackets and figure "or sub-section (2)", the words, brackets, figures and letter "or sub-section (2) or sub-section (2-A)" shall be substituted', (c) in sub-section (4), for the portion beginning with the words "The Central Excise Officer" and ending with the words, brackets and figure "or sub-section (2)," , the following shall be substituted, namely:- "The Commissioner of Central Excise or Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise or the assessee, as the case may be, on receipt of a notice that an appeal against the order of the Commissioner of Central Excise or the Commissioner of Central Excise (Appeals) has been preferred under sub-section (1) or sub-section (2) or sub-section (2-A)."; (d) in sub-section (6), for the words, brackets and figure "in sub-section (2)", the words, brackets, figures and letter "in sub-section (2) or sub-section (2-A)" shall be substituted.