

Finance Act, 2002

Section 134 - AMENDMENT OF SECTION 5-A -In Section 5-A of the Central Excise Act-,

i) in sub-section (1), in the proviso,- (a) in clause (i), the words "or a special economic zone"; and (b) in the Explanation, the words ", special economic zone", shall, with effect from such dates as may be appointed by the Central Government, by notification in the Official Gazette, be omitted; (ii) after sub-section (2), the following sub-section shall be inserted, namely:- "(2-A) The Central Government may, if it considers it necessary or expedient so to do for the purpose of clarifying the scope or applicability of any notification issued under sub-section (1) or order issued under subsection (2), insert an explanation in such notification or order, as the case may be, by notification in the Official Gazette at any time within one year of issue of the notification under sub-section (1) or order under sub-section (2), and every such explanation shall have effect as if it had always been the part of the first such notification or order, as the case may be."; (iii) in sub-section (5), after the word, brackets and figure "sub-section (1)", the words, brackets, figure and letter "or sub-section (2-A)" shall be inserted.