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Finance Act, 2003

Section 139 - AMENDMENT OF SECTION 11 A In section 11A of the Central Excise Act,"

a) in sub-section (1), the second and third provisos shall be omitted; (b) in sub-section (2B), after the words "pay the amount of duty", the words "on the basis of his own ascertainment of such duty or on the basis of duty ascertained by a Central Excise Officer" shall be inserted.