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Finance Act, 2003

Section 147 - AMENDMENT OF SECTION 35L In section 35L of the Central Excise Act, for clause

a), the following clause shall be substituted, namely." '(a) any judgment of the High Court delivered" (i) in an appeal made under section 35G; or (ii) on a reference made under section 35G by the Appellate Tribunal before the 1st day of July, 2003; (iii) on a reference made under section 35H, in any case which, on its own motion or on an oral application made by or on behalf of the party aggrieved, immediately after passing of the judgment, the High Court certifies to be a fit one for appeal to the Supreme Court; or'.