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Finance Act, 2005

Section 79 - Amendment of Section 35-B: In Section 35-B of the Central Excise Act,

a) after sub-section (1-A), the following sub-section shall be inserted, namely: (1-B) (i) The Central Board of Excise and Customs constituted under the Central Boards of Revenue Act, 1963 (54 of 1963) may, by notification in the Official Gazette, constitute such Committees as may be necessary for the purposes of this Act. (ii) Every Committee constituted under clause (i) shall consist of two Chief Commissioners of Central Excise or two Commissioners of Central Excise, as the case may be. (b) in sub-section (2), (i) for the words "The Commissioner of Central Excise may, if he is", the words "The Committee of Commissioners of Central Excise may, if it is" shall be substituted; (ii) for the words "on his behalf, the words "on its behalf shall be substituted.