

Finance Act, 2005

Section 82 - Amendment of Central Excise Rules, 1944

1) In the Central Excise Rules, 1944, made by the Central Government in exercise of the powers conferred by Section 37 of the Central Excise Act, (a) Rule 57-CC as inserted by the Central Excise (Third Amendment) Rules, 1996, published in the Official Gazette, vide notification of the Government of India in the Ministry of Finance (Department of Revenue), No. G.S.R. 324(E), dated the 23rd July, 1996; (b) Rule 57-CC as substituted by the Central Excise (Amendment) Rules, 1997, published in the Official Gazette, vide notification of the Government of India in the Ministry of Finance (Department of Revenue), No. G.S.R. 122(E), dated the 1st March, 1997; and (c) Rule 57-D as substituted by the Central Excise (Second Amendment) Rules, 2000, published in the Official Gazette, vide notification of the Government of India in the Ministry of Finance (Department of Revenue), No. G.S.R. 203(E), dated the 1st March, 2000, as substituted as Rule 57-AD by Rule 5 of the Central Excise [Second Amendment (Amendment)] Rules, 2000, published in the Gazette of India, vide notification of Government of India in the Ministry of Finance (Department of Revenue). No. G.S.R. 298(E), dated the 31st March, 2000, shall stand amended and shall be deemed to have been amended retrospectively in the manner as specified in column (3) of the Fourth Schedule on and from the corresponding date specified in column (4) of that Schedule against each of the rules specified in column (2) of that Schedule. (2) Any action taken or anything done or purported to have been taken or done, at ..any time during the period commencing on and from the 1st day of August, 1996 and ending with the 30th day of June, 2001 under the rule as amended by sub-section (1), shall be deemed to be, and always to have been, for all purposes, as validly and effectively, taken or done as if the amendment made by sub-section (1) had been in force at all material times, and accordingly, notwithstanding anything contained in any judgment, decree or order of any court, tribunal or other authority (a) no suit or other proceedings shall be instituted, maintained or continued in any court, tribunal or, as the case may be, other authority against the Central Government or Central Excise Officer for recovery of the amount under the rule as amended by sub-section (1) and no enforcement shall be made by any court, tribunal or other authority of any decree or order for non-recovery of the said . amount, as if the amendments made by that sub-section had been in force at all material times; (b) recovery shall be made of the amount which has not been paid but which would have been paid as if the amendment made by sub-section (1) had been in force at all material times, within a period of thirty days from the day on which the Finance Bill, 2005 receives the assent of the President. (3) Notwithstanding the supersession of the Central Excise Rules, 1944 referred to in sub-section (1), for the purposes of that sub-section, the Central Government shall have and shall be deemed to have the power to make rules with retrospective effect, as if the Central Government had the power to make rules under Section 37 of the Central Excise Act, retrospectively at all material times. Explanation. For the removal of doubts, it is hereby declared that no act or omission on the part of any person shall be punishable as an offence which would not have been so punishable if this section had not come into force.