

Finance Act, 2010

Section 64 - Amendment of Section 11a

In the Central Excise Act, 1944(1 of 1944) (hereinafter referred to as the Central Excise Act), in section 11A, in sub-section (2B), after Explanation 2, the following Explanation shall be inserted, namely:--

"Explanation 3.-- For the removal of doubts, it is hereby declared that no penalty under any of the provisions of this Act or the rules made thereunder shall be imposed in respect of payment of duty under this sub-section and interest thereon".
