

**Finance Act, 2010**

**Section 67 - Amendment of Section 32-o**

---

In section 32-O of the Central Excise Act,--

(a) in sub-section (1),--

(i) the words, figures and letters "before the 1st day of June, 2007" shall be omitted;

(ii) in clause (i), after the words, brackets, figures and letter "sub-section (7) of section 32F", the words, figures, brackets and letter", as it stood immediately before the commencement of section 122 of the Finance Act, 2007(22 of 2007) or sub-section (5) of section 32F," shall be inserted;

(iii) in clause (ii), after the word, brackets and figure "sub-section (7), the words, figures, brackets and letter ", as it stood immediately before the commencement of section 122 of the Finance Act, 2007(22 of 2007) or sub-section (5) of section 32F," shall be inserted;

(b) sub-section (2) shall be omitted.

---

---