

Source: sooperkanoon.com/act/18848

Finance (No. 2) Act, 2004

Section 79 - Amendment of Section 9a

Section 9A of the Central Excise Act, 1944(1 of 1944) (hereinafter referred to as the Central Excise Act) shall be re-numbered as sub-section (1) thereof and after sub-section (1) as so renumbered, the following sub-section shall be inserted, namely:--

"(2) Any offence under this Chapter may, either before or after the institution of prosecution, be compounded by the Chief Commissioner of Central Excise on payment, by the person accused of the offence to the Central Government, of such compounding amount as may be prescribed."
