Finance (No. 2) Act, 1998

Section 105 - Amendment of Section 4a

In the Central Excise Act, 1944 (hereinafter referred to as the Central Excise Act), in section 4A, for Explanation 1, the following Explanation shall be substituted, namely:--

'Explanation 1.-- For the purposes of this section, "retail sale price" means the maximum price at which the excisable goods in packaged from may be sold to the ultimate consumer and includes all taxes local or otherwise, freight, transport charges, commission payable to dealers, and all charges towards advertisement, delivery, packing, forwarding and the like, as the case may be, and the price is the sole consideration for such sale.'.
