Finance (No. 2) Act, 1998

Section 106 - Amendment of Section 5a

In the Central Excise Act, in section 5A, after sub-section (4), the following sub-sections shall be inserted, namely--

"(5) Every notification issued under sub-section (1) shall,--

(a) unless otherwise provided, come into force on the date of its issue by the Central Government for publication in the Official Gazette;

(b) also be published and offered for sale on the date of its issue by the Directorate of Publicity and Public Relations, Customs and Central Excise, New Delhi under the Central Board of Excise and Customs constituted under the Central Boards of Revenue Act, 1963.

(6) Notwithstanding anything contained in sub-section (5), where a notification comes into force on a date later than the date of its issue, the same shall be published and offered for sale by the said Directorate of Publicity and Public Relations on a date on or before the date on which the said notification comes into force.".
