

Finance Act 2001

Section 114 - Validation of Certain Action Taken

Any action taken or anything done or omitted to be done or purported to have been taken or done or omitted to be done under any rule, regulation, notification or order made or issued under the Customs Act, or any notification or order issued under such rule or regulation at any time during the period commencing on and from the 1st day of February, 1963 and ending with the day the Finance Bill, 2001 receives the assent of the President shall be deemed to be, and to always have been, for all purposes, as validly and effectively taken or done or omitted to be done as if the amendment made by section 107 of the Finance Act, 2001 had been in force at all material time and accordingly, notwithstanding anything contained in any judgment, decree or order of any court, tribunal or other authority,-

(a) any action taken or anything done or, omitted to be done, during the said period in respect of any goods under any of such rule, regulation, notification or order, shall be deemed to be and shall be deemed to always have been, as validly taken or done or omitted to be done as if the amendment made by section 107 of the Finance Act, 2001 had been in force at all material times;

(b) no suit or other proceedings shall be maintained or continued in any court, tribunal or other authority for any action taken or anything done or omitted to be done, in respect of any goods under any of such rule, regulation, notification or order, and no enforcement shall be made by any court, of any decree or order relating to such action taken or anything done or omitted to be done as if the amendment made by section 107 of the Finance Act, 2001 had been in force at all material times;

(c) recovery shall be made of all such amounts of duty or interest or penalty or fine or other charges which have not been collected or, as the case may be, which have been refunded, as if the amendment made by section 107 of the Finance Act, 2001 had been in force at all material times.

Explanation- For the removal of doubts, it is hereby declared that no act or omission on the part of any person shall be punishable as an offence which would not have been so punishable if this section had not come into force.
