

Excise

Substitution
of new
authorities.

119. In the Central Excise Act, 1944 (hereinafter referred to as the Central Excise Act),—

1 of 1944.

(a) save as otherwise expressly provided, and unless the context otherwise requires, the reference to any authority specified in column 1 of the Table below shall be substituted by reference to the authority or authorities specified in the corresponding entry in column 2 of the said Table and such consequential changes as the rules of grammar may require shall also be made:

TABLE		50
1	2	
1. Assistant Commissioner of Central Excise	Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise	
2. Deputy Commissioner of Central Excise	Joint Commissioner of Central Excise	

(b) for the words “the Schedule”, wherever they occur (other than in sub-clause (i) of clause (f) of section 2), the words “the First Schedule and the Second Schedule” shall be substituted;

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(c) references to the expressions “duty”, “duties”, “duty of excise” and “duties of excise” shall, save as otherwise expressly provided in this Act and unless the context otherwise requires, be construed to include a reference to the special duty of excise specified in the Second Schedule to the Central Excise Tariff Act, 1985.

5 of 1986.

5 **120.** In section 2 of the Central Excise Act, –

Amendment of section 2.

(i) in clause (b), after the words “Additional Commissioner of Central Excise”, the words “Joint Commissioner of Central Excise,” shall be inserted;

(ii) in clause (f), in sub-clause (ii), for the words “the Schedule”, the words “the First Schedule” shall be substituted.

10 **121.** In section 3 of the Central Excise Act, in sub-section (1), for the opening paragraph, the following shall be substituted, namely:–

Amendment of section 3.

“There shall be levied and collected in such manner as may be prescribed,–

(a) a duty of excise on all excisable goods which are produced or manufactured in India as, and at the rates, set forth in the First Schedule to the Central Excise Tariff Act, 1985;

5 of 1986.

15 (b) a special duty of excise, in addition to the duty of excise specified in clause (a) above, on excisable goods specified in the Second Schedule to the Central Excise Tariff Act, 1985 which are produced or manufactured in India, as, and at the rates, set forth in the said Second Schedule:”.

5 of 1986.

122. In section 4A of the Central Excise Act, after sub-section (3) and before *Explanation 1*, the following sub-section shall be inserted, namely:–

Amendment of section 4A.

20 “(4) If any manufacturer removes from the place of manufacture any excisable goods specified under sub-section (1) without declaring the retail sale price of such goods on the packages, or declares a retail sale price which does not constitute the sole consideration for such sale, or tampers with, obliterates or alters any such declaration made on the packages after removal, such goods shall be liable to confiscation.”.

25 **123.** In section 5A of the Central Excise Act, for sub-section (2), the following sub-section shall be substituted, namely:–

Amendment of section 5A.

“(2) If the Central Government is satisfied that it is necessary in the public interest so to do, it may, by special order in each case, exempt from payment of duty, for reasons to be stated in such order, any excisable goods of strategic or secret nature, or for charitable purpose, on which duty is leviable.”.

30 **124.** After Chapter III of the Central Excise Act, the following Chapter shall be inserted, namely:–

Insertion of new Chapter IIIA.