

*Excise*

1 of 1944.

**103.** In section 9A of the Central Excise Act, 1944 (hereinafter referred to as the Central Excise Act), in sub-section (2),— Amendment of section 9A.

(i) for the words “such compounding amount”, the words “such compounding amount and in such manner of compounding” shall be substituted;

(ii) the following proviso shall be inserted, namely:—

“Provided that nothing contained in this sub-section shall apply to—

- (a) a person who has been allowed to compound once in respect of any of the offences under the provisions of clause (a), (b), (bb), (bbb), (bbbb) or (c) of sub-section (1) of section 9;
- (b) a person who has been accused of committing an offence under this Act which is also an offence under the Narcotic Drugs and Psychotropic Substances Act, 1985; 61 of 1985.
- (c) a person who has been allowed to compound once in respect of any offence under this Chapter for goods of value exceeding rupees one crore; 5
- (d) a person who has been convicted by the court under this Act on or after the 30th day of December, 2005.”.
- Amendment of section 14A.** **104.** In section 14A of the Central Excise Act,—
- (i) in sub-sections (1) and (2), for the words “cost accountant”, the words “cost accountant or chartered accountant” shall be substituted; 10
- (ii) the *Explanation* shall be renumbered as *Explanation 1* thereof, and after *Explanation 1* as so renumbered, the following *Explanation* shall be inserted, namely:—
- ‘*Explanation 2.*—For the purposes of this section, “chartered accountant” shall have the meaning assigned to it in clause (b) of sub-section (1) of section 2 of the Chartered Accountants Act, 1949.’. 15 38 of 1949.
- Amendment of section 14AA.** **105.** In section 14AA of the Central Excise Act,—
- (i) in sub-sections (1) and (2), for the words “cost accountant”, the words “cost accountant or chartered accountant” shall be substituted;
- (ii) the *Explanation* shall be renumbered as *Explanation 1* thereof, and after *Explanation 1* as so renumbered, the following *Explanation* shall be inserted, namely:— 20
- ‘*Explanation 2.*—For the purposes of this section, “chartered accountant” shall have the meaning assigned to it in clause (b) of sub-section (1) of section 2 of the Chartered Accountants Act, 1949.’. 38 of 1949.
- Amendment of section 23A.** **106.** In section 23A of the Central Excise Act, for clause (e), the following clause shall be substituted, namely:— 25
- ‘(e) “Authority” means the Authority for Advance Rulings, constituted under sub-section (1), or authorised by the Central Government under sub-section (2A), of section 28F of the Customs Act, 1962.’. 52 of 1962.
- Amendment of section 35G.** **107.** In section 35G of the Central Excise Act, after sub-section (2), the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of July, 2003, namely:— 30
- “(2A) The High Court may admit an appeal after the expiry of the period of one hundred and eighty days referred to in clause (a) of sub-section (2), if it is satisfied that there was sufficient cause for not filing the same within that period.”. 35
- Amendment of section 35H.** **108.** In section 35H of the Central Excise Act, after sub-section (3), the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of July, 1999, namely:—
- “(3A) The High Court may admit an application or permit the filing of a memorandum of cross-objections after the expiry of the relevant period referred to in sub-section (1) or sub-section (3), if it is satisfied that there was sufficient cause for not filing the same within that period.”. 40
- Amendment of section 37.** **109.** In section 37 of the Central Excise Act, in sub-section (2), in clause (id), for the words “for compounding”, the words “for compounding and the manner of compounding” shall be substituted.
- Amendment of notifications issued under section 37 of Central Excise Act and validation of certain action taken.** **110.** (1) The notifications of the Government of India, in the Ministry of Finance (Department of Revenue) numbers G.S.R. 448(E), dated the 1st August, 1997, G.S.R. 503(E), dated the 30th August, 1997 and G.S.R. 130(E), dated the 10th March, 1998, issued under section 37 of the Central Excise Act, shall stand amended and shall be deemed to have been amended retrospectively in the manner as specified against each of them in column (3) of the Fourth Schedule, on and from the corresponding date mentioned in column (4) of that Schedule and accordingly, notwithstanding anything contained in any judgment, decree or order of any court, tribunal or other authority, any action taken or anything done or purported to have been taken or done under the said notifications, shall be deemed to be, and to have always been, for all purposes, as validly and effectively taken or done as if the notifications as amended by this sub-section had been in force at all material times. 45 50
- (2) Notwithstanding the omission of section 3A of the Central Excise Act by section 121 of the Finance Act, 2001 and the expiration of the notifications referred to in sub-section (1), for the purposes 55 14 of 2001.

of sub-section (1), the Central Government shall have and shall be deemed to have the power to make rules and issue or amend notifications under section 3A read with section 37 of the Central Excise Act, retrospectively at all material times.

(3) 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 the notifications referred to in sub-section (1) at any time during the period commencing on or from the 1st day of August, 1997 and ending with the day, the Finance (No. 2) Bill, 2009 receives the assent of the President, shall be deemed to be, and to have always been, for all purposes, as validly and effectively taken or done or omitted to be done as if the amendments made by sub-section (1) had been in force at all material times 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 the said notifications, shall be deemed to be and shall be deemed always to have been, as validly taken or done or omitted to be done as if the amendments made by sub-section (1) 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 the said notifications, 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 amendments made by sub-section (1) had been in force at all material times;

(c) recovery shall be made of 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 amendments made by sub-section (1) 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.

#### *Excise tariff*

111. The First Schedule to the Central Excise Tariff Act, 1985 shall be amended in the manner as specified in the Fifth Schedule.

Amendment of  
First Schedule  
to Act 5 of  
1986.