

THE CENTRAL DUTIES OF EXCISE (RETROSPECTIVE
EXEMPTION) ACT, 1986

No. 45 OF 1986

[8th September, 1986.]

An Act to provide for giving retrospective effect to certain notifications relating to exemption from duties of excise.

BE it enacted by Parliament in the Thirty-seventh Year of the Republic of India as follows:—

Short
title.

1. This Act may be called the Central Duties of Excise (Retrospective Exemption) Act, 1986.

Retrospec-
tive effect
for certain
notifica-
tions.

2. (1) Every notification issued by the Government of India in the Ministry of Finance (Department of Revenue) on or after the 3rd day of March, 1986, but before the 8th day of August, 1986, in exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, for the purpose of,—

(a) maintaining the effective rates of duties of excise in respect of certain goods at the level obtaining prior to the 28th day of February, 1986 notwithstanding the changes in the rates of duties of excise made by the Central Excise Tariff Act, 1985, the Additional Duties of Excise (Textiles and Textile Articles) Amendment Act, 1985 or the Additional Duties of Excise (Goods of Special Importance) Amendment Act, 1985; or

5 of 1986.

6 of 1986.

7 of 1986.

(b) maintaining the effective rates of duties of excise in respect of certain goods at the level obtaining prior to the 1st day of March, 1986 notwithstanding the changes in the rates of duties of excise made by the Finance Bill, 1986,

shall, in so far as such notification relates to such goods, be deemed to have, and to have always had, effect on and from the 1st day of March, 1986.

(2) The duties of excise which have been collected, but which would not have been so collected if the said notification had been in force at all material times, shall be refunded:

Provided that no such refund shall be allowed where credit of the duties of excise has been taken under rule 56A or, as the case may be, rule 57A of the Central Excise Rules, 1944, or where the goods, on which the duties of excise have been paid, have been exported under a claim for rebate of such duties.

(3) The duties of excise which have become payable, but which would not have been so payable if the said notification had been in force at all material times, shall not be required to be paid.

(4) Any person claiming refund of any duty of excise under subsection (2) may make an application for refund of such duty to the Assistant Collector of Central Excise before the expiry of six months from the commencement of this Act.