

Regd. No. NE 907



The Mizoram Gazette

EXTRA ORDINARY

Published by Authority

VOL. XI Aizawl, Monday 13. 12. 1982 Agrahayan 22 SE 1904 Issue No. 72

NOTIFICATION

REGISTERED No. D-(D)-72.

The Gazette of India

EXTRA ORDINARY

PART II-Section 1.

PUBLISHED BY AUTHORITY

No. 44 NEW DELHI, FRIDAY SEPTEMBER 24, 1982/ASVINA 2, 1904 (Saka)

Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS (LEGISLATIVE DEPARTMENT)

New Delhi, the 24th September. 1982/Asvina 2, 1904 (Saka)

THE CENTRAL EXCISE LAWS (AMENDMENT AND VALIDATION)
ORDINANCE, 1982.

No. I OF 1982.

Promulgated by the President in the Thirty-third Year of the Republic of India. And Ordinance to provide for the amendment of laws relating to central excise and to validate duties of excise collected under such laws.

WHEREAS Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action ;

Now, THEREFORE, in exercise of the powers conferred by clause [1] of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance:—

1. (1) This Ordinance may be called the Central Excise Laws (Amendment and Validation) Ordinance, 1982.

Short
title
and
commence-
ment.

1 of 1944.

(2) It shall be deemed to have come into force on the date of commencement the Central Excises and Salt Act, 1944.

2 THE GAZETTE OF INDIA EXTRA ORDINARY (PART II-

Construction of notification of any duty of excise makes the provisions of the Central Excises and Salt Act, 1944 (Hereinafter referred to as the Central Excises Act) and 1 of 1944 the rules made thereunder applicable by reference to the levy and collection of the duty of excise under such law, then,-

(a) no notification or order, issued or made under the said rules, (Whether issued or made before or after the date of publication of this Ordinance in the Official Gazette and Whether or not in force on such date) granting any exemption from any duty of excise or fixing any rate of such duty shall be construed as providing for exemption from the duty of excise leviable, or, as the case may be, fixing the rate of duty, under the said Central law, unless such notification or order -

(i) expressly refers to the provisions of the said Central law in the preamble; or

(ii) by express words, provides for an exemption from the duty of excise leviable, or, as the case may be, fixes the rate of duty, under the said Central law; and

(b) every notification or order of the nature referred to in clause (a) which expressly refers to the provisions of any Central law or Central laws in the preamble, shall be construed as providing for exemption from the duty of excise leviable, or, as the case may be, fixing a rate of duty, only under such Central law or Central laws, unless such notification or order also, by express words, provides for and exemption from the duty of excise leviable or, as the case may be, fixes the rate of duty, under the Central Excises Act.

(2) Every notification or order granting any exemption or fixing a rate of duty issued or made under the said rules at any time whatsoever before the date of publication of this Ordinance in the Official Gazette shall have, and shall be deemed to have always had, effect all purposes as if the provisions of 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, any action or thing taken or done, or purporting to have been taken or done, under the Central Excises Act or any Central law in any case by virtue of such notification or order shall be deemed to be, and to have always been, for all purposes as validly and effectively taken or done as if the provisions of sub-section (1) had been in force at all material times, and, notwithstanding anything as aforesaid and without prejudice to the generality of the foregoing,—

(a) all duties of excise levied, assessed or collected with respect to any goods under the Central Excises Act or any Central law shall be deemed to be, and shall be deemed always to have been, validly levied, assessed or collected as if the provisions of sub-section (1) had been in force at all material times;

(b) no suit or other proceeding shall be maintained or continued in any court for the refund, of, and no enforcement shall be made by any court of, any decree or order directing the refund of, any such.

SEC. II THE GAZETTE OF INDIA EXTRA ORDINARY 3

duties of excise which have been collected and which would have been validly collected if the provisions of sub-section (1) had been in force at all material times?

(c) refunds shall be made of all such duties of excise which have been collected but which would not have been collected if the provisions of sub-section (1) had been in force at all material times; and

(d) recoveries shall be made of all such duties of excise which have not been collected or, as the case may be, which have been refunded but which have been collected or, as the case may be,

would not have been redunded if the provisions of sub-section

(1) had been in force at all material times.

(3) 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 Ordinance had not been promulgated.

Explanation,—In this section, “Central law” means—

(i) a Central Act, other than the Central Excises Act;

26 of 1931 (ii) any provision in a Bill introduced in the House of the People in respect of which a declaration was made under section 3 of the Provisional Collection of Taxes Act, 1931

Zail Singh,
President.

R.V.S. Peri Sastri,
Secy. to the Govt. of India.

Published & Printed by the Controller, Printing & Stationery, Mizoram,
Printed at the Mizoram Govt. Press, Aizawl C—550.