

Government of India

Ministry of Finance

Department of Revenue

**Notification No. 29/2012-Central Excise (N.T.)**

New Delhi, dated 10.10.2012

G.S.R.(E) In exercise of powers under section 12 of the Central Excise Act, 1944(1 of 1944), the Central Government hereby declares that the provisions of section 28AAA of the Customs Act, 1962 (5 of 1962) shall be applicable in regard to like matters in respect of the duties imposed by section 3 of the first mentioned Act, subject to the following modifications and alterations which the Central Government considers necessary and desirable to adapt those provisions to the Circumstances, namely:-

(I) In sub-section (1),-

(a) In the opening paragraph, the second reference to "this Act" shall be deemed to be reference to "the Central Excise Act, 1944 (1 of 1944)";

(b) In the proviso, the reference to "importer under section 28" shall be deemed to be reference to "person chargeable with the duty under section 11A of the Central Excise Act, 1944 (1 of 1944)";

(c) In the **Explanation** 1, the reference to "this Act" shall be deemed to be reference to "the Central Excise Act, 1944 (1 of 1944)".

(II) In sub-section (2), the reference to "section 28AA" shall be deemed to be reference to "section 11AA of the Central Excise Act, 1944(1 of 1944)".

(III) In sub-section (3), the reference to "proper officer" shall be deemed to be reference to "Central Excise Officer as defined in clause(b) of section 2 of the Central Excise Act, 1944(1 of 1944)".

(IV) In sub- section (4), the reference to "section 28" shall be deemed to be reference to "section 11A of the Central Excise Act, 1944 (1 of 1944)".

[F. No. 267/48/2012-CX8]

(VIKAS KUMAR)

Director to the Government of India