

## CHAPTER IV

## INDIRECT TAXES

*Customs*

Amendment of section 41.	<b>61.</b> In section 41 of the Customs Act, 1962 (hereinafter referred to as the Customs Act), in sub-section (1), the proviso shall be omitted.	5	52 of 1962.
Amendment of section 129A.	<b>62.</b> In section 129A of the Customs Act, with effect from such date as the Central Government may, by notification in the Official Gazette, appoint, for sub-section (6), the following sub-sections shall be substituted, namely:—  “(6) An appeal to the Appellate Tribunal shall be in such form and shall be verified in such manner as may be specified by rules made in this behalf and shall, irrespective of the date of demand of duty and interest or of levy of penalty in relation to which the appeal is made, be accompanied by a fee of,—  (a) where the amount of duty and interest demanded and penalty levied by any officer of customs in the case to which the appeal relates is five lakh rupees or less, one thousand rupees;  (b) where the amount of duty and interest demanded and penalty levied by any officer of customs in the case to which the appeal relates is more than five lakh rupees but not exceeding fifty lakh rupees, five thousand rupees;  (c) where the amount of duty and interest demanded and penalty levied by any officer of customs in the case to which the appeal relates is more than fifty lakh rupees, ten thousand rupees:  Provided that no such fee shall be payable in the case of an appeal referred to in sub-section (2) or a memorandum of cross-objections referred to in sub-section (4).  (7) Every application made before the Appellate Tribunal, —  (a) in an appeal for grant of stay or for rectification of mistake or for any other purpose; or  (b) for restoration of an appeal or an application,  shall be accompanied by a fee of five hundred rupees.”	10	
Amendment of section 137.	<b>63.</b> In section 137 of the Customs Act, after sub-section (2), the following sub-section shall be inserted, namely:—  “(3) Any offence under this Chapter may, either before or after the institution of prosecution, be compounded by the Chief Commissioner of Customs on payment, by the person accused of the offence to the Central Government, of such compounding amount as may be specified by rules.”	30	
Amendment of section 156.	<b>64.</b> In section 156 of the Customs Act, in sub-section (2), after clause (g), the following clause shall be inserted, namely:—  “(h) the amount to be paid for compounding under sub-section (3) of section 137.”	25	
Validation of certain actions taken by Central Excise Officers.	<b>65.</b> (1) The notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 83/2004-Customs (N.T.), dated the 30th June, 2004, published in the Official Gazette <i>vide</i> No.G.S.R. 393(E), dated the 30th June, 2004 (hereinafter referred to as the said notification) shall, for the purposes of hundred per cent. export-oriented undertakings, be deemed to be, and to have always been, for all purposes, in force retrospectively on and from the 11th day of May, 1982 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 by a Central Excise Officer appointed by the said notification as an officer of customs to discharge the duties of an officer of customs in respect of hundred per cent. export-oriented undertakings, on and from the 11th day of May, 1982 to 30th day of June, 2004, shall, for all purposes, be deemed to be, and to have always been, validly taken or done as if the appointment made by the said notification was in force at all material times;  (b) no suit or other proceedings shall be instituted, maintained or continued in any court, tribunal or other authority against the Central Government or the Central Excise Officer appointed as an officer of customs by the said notification for any action taken or anything done in good faith during the discharge of his duties as an officer of customs in respect of hundred per cent. export-oriented undertakings during the period on and from the 11th day of May, 1982 to 30th day of June, 2004, as if the appointment made by the said notification was in force at all material times;  (c) recovery made of any amount of duty or interest or penalty or fine or other charges by or under the order or direction of the Central Excise Officer appointed as an officer of customs by the said notification during the period on and from the 11th day of May, 1982 to 30th day of June, 2004 shall be deemed to be valid, and to have always been, for all purposes, as validly and effectively, made as if the appointment made by the said notification was in force at all material times.	35	
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52 of 1962. (2) For the purposes of sub-section (1), the Central Board of Excise and Customs shall have and shall be deemed to have always had the power to bring into force the said notification with retrospective effect as if the Central Board of Excise and Customs had the power to bring into force the said notification under section 4 of the Customs Act, 1962 retrospectively at all material times.

22 of 1995. 5 (3) For the purposes of this section, the designations of the officers of customs and the Central Excise Officers as existed before the commencement of the Finance Act, 1995, shall be deemed to be the corresponding substituted designations as specified in the Tables respectively below section 50 and section 70 of the said Finance Act.

10 *Explanation 1.*—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 the said notification had not come retrospectively into force.

1 of 1944. *Explanation 2.*—For the purposes of this section, “hundred per cent. export-oriented undertaking” shall have the meaning assigned to it in clause (ii) of *Explanation 2* to the proviso to clause (b) of section 3 of the Central Excise Act, 1944.

15 *Customs Tariff*

51 of 1975. 66. In section 9A of the Customs Tariff Act, 1975 (hereinafter referred to as the Customs Tariff Act), in sub-section (8), for the words “relating to non-levy, short-levy, refunds and appeals”, the words “relating to, the date for determination of rate of duty, non-levy, short-levy, refunds, interest, appeals, offences and penalties” shall be substituted. Amendment of section 9A.

20 67. In section 9C of the Customs Tariff Act, with effect from such date as the Central Government may, by notification in the Official Gazette, appoint, after sub-section (1), the following sub-sections shall be inserted, namely:— Amendment of section 9C.

“(1A) An appeal under sub-section (1) shall be accompanied by a fee of fifteen thousand rupees.

(1B) Every application made before the Appellate Tribunal,—

25 (a) in an appeal under sub-section (1), for grant of stay or for rectification of mistake or for any other purpose; or

(b) for restoration of an appeal or an application,

shall be accompanied by a fee of five hundred rupees.”.

68. In the First Schedule to the Customs Tariff Act,—

30 (i) in Chapter 11, in tariff items 1108 12 00, 1108 14 00, 1108 19 10 and 1108 19 90, for the entry in column (4) occurring against each of them, the entry “50%” shall be substituted;

(ii) in Chapter 19, in tariff item 1903 00 00, for the entry in column (4), the entry “50%” shall be substituted;

35 (iii) in Chapter 29, in tariff item 2922 42 20, for the entry in column (2), the entry “--- Monosodium glutamate” shall be substituted;

(iv) in Chapter 35, in tariff items 3505 10 10 and 3505 10 90, for the entry in column (4) occurring against each of them, the entry “50%” shall be substituted.

Amendment of the First Schedule.