

Excise

Amendment of section 12C. **64.** In section 12C of the Central Excise Act, 1944 (hereinafter referred to as the Central Excise Act), in sub-section (2), after clause (c), the following clause shall be inserted, namely:— 50 1 of 1944.

“(d) the surplus amount referred to in sub-section (6) of section 73A of the Finance Act, 1994.”.

32 of 1994.

Amendment of section 23C. **65.** In section 23C of the Central Excise Act, in sub-section (2), after clause (e), the following clause shall be inserted, namely:— 55

“(f) determination of the liability to pay duties of excise on any goods under this Act.”.

Amendment of Third Schedule. **66.** In the Central Excise Act, the Third Schedule shall,—

(a) with effect from the 1st day of January, 2007, be amended in the manner specified in Part I of the Fifth Schedule; and

(b) with effect from such date as the Central Government may, by notification in the Official Gazette, appoint, be also amended in the manner specified in Part II of the said Fifth Schedule.

Excise tariff

Amendment of First Schedule to Act 5 of 1986. **67.** In the Central Excise Tariff Act, 1985, the First Schedule shall,—

(a) be amended in the manner specified in the Sixth Schedule; and

(b) with effect from the 1st day of January, 2007, be also amended in the manner specified in the Seventh Schedule.