

CENTRAL EXCISE (REMOVAL OF DIFFICULTIES) RULES, 2005

[Notification No. 7/2005-C.E. (N.T.), dated 24.02.2005]

In exercise of the powers conferred by section 37 of the Central Excise Act, 1944 (1 of 1944), the Central Government, hereby makes the following rules to amend all the rules made under the said section and all the notifications issued under the said rules and for the time being in force on the date of commencement of the Central Excise Tariff (Amendment) Act, 2004 (5 of 2005), except as respects things done or omitted to be done before such amendments, namely: -

1. (1) These rules may be called the Central Excise (Removal of Difficulties) Rules, 2005.

(2) They shall come into force on the date of the commencement of the Central Excise Tariff (Amendment) Act, 2004 (5 of 2005).

2. In each of the rules made under section 37 of the Central Excise Act, 1944 (1 of 1944), and in each of the notifications issued under these rules, for any reference to the Chapter, heading or sub-heading of the First Schedule or the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), as the case may be, relating to any goods or class of goods, wherever referred to in the said rules or notifications, the corresponding reference to the Chapter, heading or sub-heading or tariff item, of the First Schedule or the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), as amended by the Central Excise Tariff (Amendment) Act, 2004 (5 of 2005) shall be deemed to have been substituted.