

**CENTRAL EXCISE NOTIFICATION**

**N.T. SERIES**

-COPY OF-

**NOTIFICATION**

**NO.21/2009-CE (N.T.)**

**Dated 20<sup>th</sup> August, 2009**

In exercise of the powers conferred by sub clause (iii) of clause (c) of section 23A of the Central Excise Act, 1944 (1 of 1944), the Central Government hereby specifies any public sector company as class of persons for the purposes of the said clause.

Explanation.- For the purpose of this notification, a “public sector company” shall have the same meaning as is assigned to it in clause (36A) of section 2 of the Income-tax Act, 1961 (43 of 1961).

**Sd/-**  
**(Simmi Jain)**  
**Director, Government of India**

**F.No.275/47/2009-CX8A**

**Issued by:**

**Ministry of Finance**

**(Department of Revenue)**

**New Delhi**

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