

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification
No. 2/2016 - Infrastructure Cess

New Delhi, the 14th May, 2016

G.S. R. (E).- In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944) read with section 162 of the Finance Act, 2016 (28 of 2016), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 1/2016-Infrastructure Cess, dated the 1st March, 2016, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 255 (E), dated the 1st March, 2016 (hereinafter referred to as the said notification), namely: -

In the said notification, -

- (i) for the words, figures and brackets “sub-clause (3) of clause 159 of the Finance Bill, 2016”, the words, figures and brackets “sub-section (3) of section 162 of the Finance Act, 2016” shall be substituted;
- (ii) the words, figures and brackets “which clause has, by virtue of the declaration made in the said Finance Bill under the Provisional Collection of Taxes Act, 1931 (16 of 1931), the force of law,” shall be omitted;
- (iii) for the words, figures and brackets “sub-clause (1) of clause 159 of the said Finance Bill”, the words, figures and brackets “sub-section (1) of section 162 of the said Finance Act” shall be substituted.

[F.No.334/8/2016 -TRU]

(Anurag Sehgal)
Under Secretary

Note.- The principal notification No. 1/2016-Infrastructure Cess, dated the 1st March, 2016, was published in the Gazette of India, Extraordinary *vide* number G.S.R. 255 (E), dated the 1st March, 2016.