

11BB	Interest on delayed refund if not paid within three months from date of receipt of application u/s 11B(1), at rate notified (Presently, 6% w.e.f. 12-9-2003). As per <i>explanation</i> , order for refund by Commissioner (Appeals), Tribunal or Court, refund is also deemed to be an order passed u/s 11B(2).
11C	<i>Exemption if duty not paid as per past general practice</i> - If (a) there was a <i>generally prevalent practice</i> of levy or non-levy of any excisable goods and (b) such goods were <i>actually</i> liable for duty at higher rates; Central Government may, by notification in Official Gazette, direct that such excess duty payable, need not be paid.
11D(1)	<i>Duty collected from buyer must be paid</i> - Every person, who is liable to pay duty under Central Excise Act and Rules and has collected from buyer any amount in excess of the duty assessed or determined and paid on any excisable goods under CE Act or rules, representing as duty of excise; must pay the amount immediately (forthwith) to the credit of Central Government
11D(1A)	Every person who has collected from buyer any amount in excess of the duty assessed or determined and paid on any excisable goods under CE Act or rules, representing as duty of excise; must pay the amount immediately (forthwith) to the credit of Central Government.
11DD	Interest on amount payable under section 11D
11DDA	Provisional attachment of property of a person to whom show cause notice has been serviced under sections 11A or 11D of Central Excise Act, if the Central Excise Officer (or customs officer as the case may be) is of the opinion that it is necessary to do so, to protect interests of revenue.
12	Central Government can apply provisions of Customs Act regarding levy, exemption, drawback, warehousing, offences, penalties, confiscation and procedure relating to offences and appeal to Central Excise, making suitable modifications and alterations to adapt them to circumstances.
12A	Every person liable to pay duty of excise, shall prominently indicate in all documents relating to assessment, sales invoice and other like documents, the amount of duty, which forms part of the price at which such goods are sold. (This is also required under rule 11(2) of Central Excise Rules).
12B	Every person who had paid duty shall be deemed to have passed on the burden to buyer of the goods.
12C	Constitution of Consumer Welfare Fund. Section 12D provides that the fund should be utilised for welfare of consumers.
12E(1)	Central Excise Officer can exercise powers and discharge duties conferred on CE officer subordinate to him.