

**THE CENTRAL EXCISE ACT, 1944**  
**[Act No. 1 of 1944]**

*An Act to consolidate and amend the law relating to Central Duties of Excise*

[24th February, 1944]

**CHAPTER IIA**

**INDICATING AMOUNT OF DUTY IN THE PRICE OF GOODS, ETC.,  
FOR PURPOSE OF REFUND AND CREDITING CERTAIN AMOUNTS TO THE FUND**

**SECTION 12A. Price of goods to indicate the amount of duty paid thereon.** — Notwithstanding anything contained in this Act or any other law for the time being in force, every person who is liable to pay duty of excise on any goods shall, at the time of clearance of the goods, prominently indicate in all the documents relating to assessment, sales invoice, and other like documents, the amount of such duty which will form part of the price at which such goods are to be sold.

**SECTION 12B. Presumption that the incidence of duty has been passed on to the buyer.** — Every person who has paid the duty of excise on any goods under this Act shall, unless the contrary is proved by him, be deemed to have passed on the full incidence of such duty to the buyer of such goods.

**SECTION 12C. Consumer Welfare Fund.** —

- (1) There shall be established by the Central Government a fund, to be called the Consumer Welfare Fund.
- (2) There shall be credited to the Fund, in such manner as may be prescribed, -
  - (a) the amount of duty of excise referred to in sub-section (2) of section 11B or sub-section (2) of section 11C or sub-section (2) of section 11D;
  - (b) the amount of duty of customs referred to in sub-section (2) of section 27 or sub-section (2) of section 28A, or sub-section (2) of section 28B of the Customs Act, 1962 (52 of 1962);
  - (c) any income from investment of the amount credited to the Fund and any other monies received by the Central Government for the purposes of this Fund.
  - (d) the surplus amount referred to in sub-section (6) of section 73A of the Finance Act, 1994 (32 of 1994).

**SECTION 12D. Utilisation of the Fund.** — (1) Any money credited to the Fund shall be utilised by the Central Government for the welfare of the consumers in accordance with such rules as that Government may make in this behalf.

(2) The Central Government shall maintain or, if it thinks fit, specify the authority which shall maintain, proper and separate account and other relevant records in relation to the Fund in such form as may be prescribed in consultation with the Comptroller and Auditor-General