Central Excise Act, 1944

Section 9A - Certain Offences to Be Non-cognizable

1**[9A. Certain offences to be non-cognizable**

2[(1)] Notwithstanding anything contained in the Code of Criminal Procedure, 1898 (5 of 1898)3, offences under section 9 shall be deemed to be non-cognizable within the meaning of that Code.]

4[(2) Any offence under this Chapter may, either before or after the institution of prosecution, be compounded by the Chief Commissioner of Central Excise on payment, by the person accused of the offence to the Central Government, of 5[such compounding amount and in such manner of compounding] as may be prescribed.]

6[Provided that nothing contained in this sub-section shall apply to--

(a) a person who has been allowed to compound once in respect of any of the offences under the provisions of clause (a), (b), (bb), (bbb), (bbbb) or (c) of sub-section (1) of section 9;

(b) a person who has been accused of committing an offence under this Act which is also an offence under the Narcotic Drugs and Psychotropic Substances Act, 1985 (61 of 1985);

(c) a person who has been allowed to compound once in respect of any offence under this Chapter for goods of value exceeding rupees one crore;

(d) a person who has been convicted by the court under this Act on or after the 30th day of December, 2005.]

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1. Inserted by Act 36 of 1973, section 21 (w.e.f. 1-9-1973).

2. Section 9A renumbered as sub-section (1) thereof by Act 23 of 2004, section 79 (w.e.f. 10-9-2004).

3. See now section 9 of the Code of Criminal Procedure, 1973 (2 of 1974).

4. Inserted by Act 23 of 2004, section 79 (w.e.f. 10-9-2004).

5. Substituted by the Finance (No. 2) Act, 2009 for the words :- "such compounding amount"

6. Inserted by the Finance (No. 2) Act, 2009.