SooperKanoon - India's Premier Online Legal Search (sooperkanoon.com)

Source : sooperkanoon.com/act/37124/

Central Excise Act, 1944

Section 12E - Powers of Central Excise Officers

---

[1] [[2] 12E. Powers of Central Excise Officers

(1) A Central Excise Officer may exercise the powers and discharge the duties conferred or imposed under this Act on any other Central Excise Officer who is subordinate to him.

(2) Notwithstanding anything contained in sub-section (1), the [2] [Commissioner of Central Excise (Appeals)] shall not exercise the powers and discharge the duties conferred or imposed on a Central Excise Officer other than those specified in section 14 or Chapter VI-A.]

---

1. Section 12A inserted by Act 79 of 1985, section 4 (w.e.f. 27-12-1985).

2. Section 12A renumbered as section by 12E Act 40 of 1991, section 7 (w.e.f. 20-9-1991).