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Central Excise Act, 1944

Section 14A - Special Audit in Certain Cases

1[14A. Special audit in certain cases

(1) If at any stage of enquiry, investigation or any other proceedings before him, any Central Excise Officer not below the rank of an Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise, having regard to the nature and complexity of the case and the interest of revenue, is of the opinion that the value has not been correctly declared or determined by a manufacturer or any person, he may, with the previous approval of the Chief Commissioner of Central Excise, direct such manufacturer or such person to get the accounts of his factory, office, depots, distributors or any other place, as may be specified by the said Central Excise Officer, audited by a 3[cost accountant or chartered accountant], nominated by the Chief Commissioner of Central Excise in this behalf.

(2) The 3[cost accountant or chartered accountant], so nominated shall, within the period specified by the Central Excise Officer, submit a report of such audit duly signed and certified by him to the said Central Excise Officer mentioning therein such other particulars as may be specified:

Provided that the Central Excise Officer may, on an application made to him in this behalf by the manufacturer or the person and for any material and sufficient reason, extend the said period by such further period or periods as he thinks fit; so, however, that the aggregate of the period originally fixed and the period or periods so extended shall not, in any case, exceed one hundred and eighty days from the date on which the direction under sub-section (1) is received by the manufacturer or the person.

(3) The provisions of sub-section (1) shall have effect notwithstanding that the accounts of the manufacturer or person aforesaid have been audited under any other law for the time being in force or otherwise.

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(5) The manufacturer or the person shall be given an opportunity of being heard in respect of any material gathered on the basis of audit under sub-section (1) and proposed to be utilised in any proceedings under this Act or rules made thereunder.

4[Explanation 1].-- For the purpose of this section, "cost accountant" shall have the meaning assigned to it in clause (b) of sub-section (1) of section 2 of the Cost and Works Accountants Act, 1959 (23 of 1959).

5[Explanation 2.--For the purposes of this section, chartered accountant shall have the meaning assigned to it in clause (b) of sub-section (1) of section 2 of the Chartered Accountants Act, 1949 (38 of 1949).]

1. Inserted by Act 22 of 1995, section 76 (w.e.f. 26-5-1995).

2. Sub-section (4) omitted by Act 10 of 2000, section 104 (w.e.f. 12-5-2000).

3. Substituted by the Finance (No. 2) Act, 2009 for the words : -"cost accountant"

4. Renumbered by the Finance (No. 2) Act, 2009 for the words :- "Explanation"

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

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