

Central Excise Act, 1944

Section 31 - Definitions

In this Chapter, unless the context otherwise requires,--

(a) assessee means any person who is liable for payment of excise duty assessed under this Act or any other Act and includes any producer or manufacturer of excisable goods or a registered person under the rules made under this Act, of a private warehouse in which excisable goods are stored;

(b) Bench means a Bench of the Settlement Commission;

1[(c) "case" means any proceeding under this Act or any other Act for the levy, assessment and collection of excise duty, pending before an adjudicating authority on the date on which an application under sub-section (1) of section 32E is made:

Provided that when any proceeding is referred back in any appeal or revision, as the case may be, by any court, Appellate Tribunal or any other authority, to the adjudicating authority for a fresh adjudication or decision, as the case may be, then such proceeding shall not be deemed to be a proceeding pending within the meaning of this clause;]

(d) Chairman means the Chairman of the Settlement Commission;

(e) Commissioner (Investigation) means an officer of the customs or a Central Excise Officer appointed as such Commissioner to conduct inquiry or investigation for the purposes of this Chapter;

(f) Member means a Member of the Settlement Commission and includes the Chairman and the Vice-Chairman;

(g) Settlement Commission means the Customs and Central Excise Settlement Commission constituted under section 32; and

(h) Vice-Chairman means a Vice-Chairman of the Settlement Commission.

1. The following shall be substitution by the Finance Act, 2007, w.e.f. 01.06.2007: "(c) case means any proceeding under this Act or any other Act for the levy, assessment and collection of excise duty, or any proceeding by way of appeal or revision in connection with such levy, assessment or collection, which may be pending before a Central Excise Officer or Central Government on the date on which an application under sub-section (1) of section 32E is made:

Provided that where any appeal or application for revision has been preferred after the expiry of the period specified for the filing of such appeal or application for revision under this Act and which has not been admitted, such appeal or revision shall not be deemed to be a proceeding pending within the meaning of this clause;"

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