

Source: sooperkanoon.com/act/37153

Central Excise Act, 1944

Section 32C - Power of Chairman to Transfer Cases from One Bench to Another

On the application of the assessee or the Chief Commissioner or Commissioner of Central Excise and after giving notice to them, and after hearing such of them as he may desire to be heard, or on his own motion without such notice, the Chairman may transfer any case pending before one Bench, for disposal, to another Bench.
