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**Central Excise Act, 1944**

**Section 32M - Order of Settlement to Be Conclusive**

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Every order of settlement passed under sub-section 1[(5)] of section 32F shall be conclusive as to the matters stated therein and no matter covered by such order shall, save as otherwise provided in this Chapter, be reopened in any proceeding under this Act or under any other law for the time being in force.

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1. The following "(7)" shall be substituted by the Finance Act, 2007, w.e.f. 01.06.2007.