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Central Excise Act, 1944

Section 32N - Recovery of Sums Due Under Order of Settlement

Any sum specified in an order of settlement passed under sub-section 1[(5)] of section 32F may, subject to such conditions if any, as may be specified therein, be recovered, and any penalty for default in making payment of such sum may be imposed and recovered as sums due to the Central Government in accordance with the provisions under section 11 by the Central Excise Officer having jurisdiction over the person who made the application for settlement under section 32E.

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

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