

Central Excise Act, 1944

Section 32-O - Bar on Subsequent Application for Settlement in Certain Cases

[1](#)[(1)] [2](#)[Where, [4](#)[***]]--

(i) an order of settlement passed under sub-section (7) of section 32F [5](#)[as it stood immediately before the commencement of section 122 of the Finance Act, 2007 or sub-section (5) of section 32F] provides for the imposition of a penalty on the person who made the application under section 32E for settlement, on the ground of concealment of particulars of his duty liability; or

(ii) after the passing of an order of settlement under the said sub-section (7) [5](#)[as it stood immediately before the commencement of section 122 of the Finance Act, 2007 or sub-section (5) of section 32F] in relation to a case, such person is convicted of any offence under this Act in relation to that case; or

(iii) the case of such person is sent back to the Central Excise Officer having jurisdiction by the Settlement Commission under section 32L,

then, he shall not be entitled to apply for settlement under section 32E in relation to any other matter.

[3](#)[6](#)[***]]

1. Section 32-O renumbered as sub-section (1) by the Finance Act, 2007.

2. Substituted for the word "Where" by the Finance Act, 2007.

3. Inserted by the Finance Act, 2007, w.e.f. 01.06.2007.

4. Omitted by the Finance Act, 2010. Prior text was "before the 1st day of June, 2007"

5. Inserted by the Finance Act, 2010.

6. Omitted by the Finance Act, 2010. Prior text was "(2) Where an assessee has made an application under sub-section (1) of section 32E, on or after the 1st day of June, 2007 and if such application has been allowed to be proceeded with under sub-section (1) of section 32F, such assessee shall not be entitled to apply for settlement under section 32E in relation to any other matter:

Provided that such Assessee shall not be prevented from filing an application for settlement if the issue in the subsequent application is, but for the period of dispute and amount, identical to the issue in respect of which the earlier application is pending before the Settlement Commission."

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