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Central Excise Act, 1944

Section 32PA - Certain Persons Who Have Filed Appeals to the Appellate Tribunal Entitled to Make Applications to the Settlement Commission [Omitted]

4[1[32PA. Certain persons who have filed appeals to the Appellate Tribunal entitled to make applications to the Settlement Commission

(1) Notwithstanding anything contained in this Chapter, any person who has filed an appeal to the Appellate Tribunal under this Act, on or before the 29th day of February, 2000 and which is pending, shall, on withdrawal of such appeal from the Appellate Tribunal, be entitled to make an application to the Settlement Commission to have his case settled under this Chapter :

Provided that no such person shall be entitled to make an application under this section in a case where the Commissioner of Central Excise or any officer on his behalf has, on or before the date on which the Finance Act, 2000 receives the assent of the President, applied to the Appellate Tribunal for the determination of such points arising out of the decision or order specified by the Board in its order under sub-section (1) of section 35E or filed an appeal under sub-section (2) of section 35B, as the case may be.

(2) Any person referred to in sub-section (1) may make an application to the Appellate Tribunal for permission to withdraw the appeal.

(3) On receipt of an application under sub-section (2), the Appellate Tribunal shall grant permission to withdraw the appeal.

(4) Upon withdrawal of the appeal, the proceedings in appeal immediately before such withdrawal shall, for the purposes of this Chapter, be deemed to be a proceeding pending before a Central Excise Officer.

(5) An application to the Settlement Commission under this section shall be made within a period of thirty days from the date on which the order of the Appellate Tribunal permitting the withdrawal of the appeal is communicated to the person.

(6) An application made to the Settlement Commission under this section shall be deemed to be an application made under sub-section (1) of section 32E and the provisions of this Chapter, except sub-section (11) of2[section 32F, and sub-section (1) of section 32L], shall apply accordingly.

(7) Where an application made to the Settlement Commission under this section is not entertained by the Settlement Commission, then, the appeal shall be deemed to have been revived before the Appellate Tribunal and the provisions contained in section 35B, section 35C and section 35D shall, so far as may be, apply accordingly.]

3[(8) The Settelment Commission may, if it is of opinion that any person who made an application under sub-section (5) has not co-operated with the proceedings before it, send the case back to the Appellate Tribunal and the povisions containing in section 35B, section 35C and section 35D shall, so far as may be, apply accordingly.]]

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1. Inserted by Act 10 of 2000, section 107 (w.e.f. 12-5-2000).

2. Substituted by Act Finance Act, 2005, section 77, for "section 32F".

3. Inserted by the Finance Act, 2005, section 77.

4. Shall be omitted by the Finance Act, 2007, w.e.f. 01.06.2007.

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