Central Excise Act, 1944

Section 33 - Power of Adjudication

1[Where under this Act or by the rules made thereunder] anything is liable to confiscation or any person is liable to penalty, such confiscation or penalty may be adjudged --

(a) without limit, by a2[Commissioner of Central Excise];

(b) up to confiscation of goods not exceeding five hundred rupees in value and imposition of penalty not exceeding two hundred and fifty rupees, by an3[Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise]:

Provided that the4[Central Board of Excise and Customs constituted under the Central Boards of Revenue Act, 1963 (54 of 1963)] may, in the case of any officer performing the duties of an 3[Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise], reduce the limits indicated in clause (b) of this section, and may confer on any officer the powers indicated in clause (a) or (b) of this section.

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1. Substituted by Act 27 of 1999, section 125, for "Where by the rules made under this Act" (w.e.f. 11-5-1999).

2. Substituted by Act 22 of 1995, section 70, for "Collector of Central Excise" (w.e.f. 26-5-1995).

3. Substituted by Act 22 of 1995, section 70, for "Assistant Collector of Central Excise" (w.e.f. 26-5-1995) and again substituted by Act 27 of 1999, section 119, for "Assistant Commissioner of Central Excise" (w.e.f. 11-5-1999).

4. Substituted by Act 54 of 1963, section 5, for "Central Board of Revenue" (w.e.f. 1-1-1964).