

Central Excise Act, 1944

Section 33A - Adjudication Procedure

¹[33A. Adjudication procedure

(1) The Adjudicating authority shall, in any proceeding under this Chapter or any other provision of this Act, give an opportunity of being heard to a party in a proceeding, if the party so desires.

(2) The Adjudicating authority may, if sufficient cause is shown, at any stage of proceeding referred to in sub-section (1), grant time, from time to time, to the parties or any of them and adjourn the hearing for reasons to be recorded in writing:

Provided that no such adjournment shall be granted more than three times to a party during the proceeding.]

1. Inserted by Act 23 of 2004, section 81 (w.e.f. 10-9-2004).
