

Source: [sooperkanoon.com/act/37171](http://sooperkanoon.com/act/37171)

**Central Excise Act, 1944**

**Section 34 - Option to Pay Fine in Lieu of Confiscation**

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Whenever confiscation is adjudged under this Act or the rules made thereunder, the officer adjudging it, shall give the owner of the goods an option to pay in lieu of confiscation such fine as the officer thinks fit.

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