

Central Excise Act, 1944

Section 35 - Appeals to Commissioner (Appeals)

35. Appeals to 1[Commissioner (Appeals)]

(1) Any person aggrieved by any decision or order passed under this Act by a Central Excise Officer, lower in rank than a 2[Commissioner of Central Excise] may appeal to the 3[Commissioner of Central Excise (Appeals)] [here-after in this Chapter referred to as the 1[Commissioner (Appeals)]] 4[within sixty days] from the date of the communication to him of such decision or order:

5[Provided that the Commissioner (Appeals) may, if he is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of sixty days, allow it to be presented within a further period of thirty days.]

6[(1A) The Commissioner (Appeals) may, if sufficient cause is shown at any stage of hearing of an appeal, grant time, from time to time, to the parties or any of them and adjourn the hearing of the appeal for reasons to be recorded in writing:

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

(2) Every appeal under this section shall be in the prescribed form and shall be verified in the prescribed manner.

-
1. S substituted by Act 22 of 1995, section 70, for "Collector (Appeals)" (w.e.f. 26-5-1995).
 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 "Collector of Central Excise (Appeal)" (w.e.f. 26-5-1995).
 4. Substituted by Act 14 of 2001 section 127, for "within three months".
 5. Substituted by Act 14 of 2001, section 127, for the proviso (w.e.f. 11-5-2001).
 6. Inserted by Act 23 of 2004, section 82 (w.e.f. 10-9-2004).
-
-