Central Excise Act, 1944

Section 35D - Procedure of Appellate Tribunal

(1) The provisions of sub-sections (1), (2), (5) and (6) of section 129C of the Customs Act, 1962 (52 of 1962), shall apply to the Appellate Tribunal in the discharge of its functions under this Act as they apply to it in the discharge of its functions under the Customs Act, 1962.

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(3) The President or any other member of the Appellate Tribunal authorised in this behalf by the President may, sitting singly, dispose of any case which has been allotted to the Bench of which he is a member where--

(a) in any disputed case, other than a case where the determination of any question having relation to the rate of duty of excise or to the value of goods for purposes of assessment is in issue or is one of the points in issue, the difference in duty involved or the duty involved; or

(b) the amount of fine or penalty involved,

does not exceed 2 [3 [4 [ten lakh rupees]]].

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1. Sub-section (2) omitted by Act 22 of 1995, section 77 (w.e.f. 26-5-1995).

2. Substitution by Act 21 of 1984, section 48, for "ten thousand rupees" (w.e.f. 11-5-1984).

3. Substitution by Act 33 of 1993, section 45, for "fifty thousand rupees" (w.e.f. 13-5-1993).

4. Substitution by Act 33 of 1996, section 80, for "one lakh rupees" (w.e.f. 28-9-1996).