

Central Excise Act, 1944

Section 35F - Deposit, Pending Appeal, of Duty Demanded or Penalty Levied

Where in any appeal under this Chapter, the decision or order appealed against relates to any duty demanded in respect of goods which are not under the control of Central Excise authorities or any penalty levied under this Act, the person desirous of appealing against such decision or order shall, pending the appeal, deposit with the adjudicating authority the duty demanded or the penalty levied:

Provided that where in any particular case the¹[Commissioner (Appeals)] or the Appellate Tribunal is of opinion that the deposit of duty demanded or penalty levied would cause undue hardship to such person, the¹[Commissioner (Appeals)] or, as the case may be, the Appellate Tribunal, may dispense with such deposit subject to such conditions as he or it may deem fit to impose so as to safeguard the interest of revenue :

²[Provided further that where an application is filed before the Commissioner (Appeals) for dispensing with the deposit of duty demanded or penalty levied under the first proviso, the Commissioner (Appeals) shall, where it is possible to do so, decide such application within thirty days from the date of its filing.]

³[Explanation.--For the purposes of this section "duty demanded" shall include,--

- (i) amount determined under section 11D;
- (ii) amount of erroneous CENVAT credit taken;
- (iii) amount payable under rule 57CC of Central Excise Rules, 1944;
- (iv) amount payable under rule 6 of CENVAT Credit Rules, 2001 or CENVAT Credit Rules, 2002 or CENVAT Credit Rules, 2004;
- (v) interest payable under the provisions of this Act or the rules made thereunder.]

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

2. Inserted by Act 14 of 2001, section 131 (w.e.f. 11-5-2001).

3. Inserted by the Finance Act, 2007.
