

**Central Excise Act, 1944**

**Section 35J - Case Before High Court to Be Heard by Not Less Than Two Judges**

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1[xxx]

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1. Omitted by the National Tax Tribunal Act, 2005. Prior to omission, it read as under:

**"35J. Case before High Court to be heard by not less than two Judges. --**

(1) When any case has been referred to the High Court under section 35G or section 35H, it shall be heard by a Bench of not less than two Judges of the High Court and shall be decided in accordance with the opinion of such Judges or of the majority, if any, of such Judges.

(2) Where there is no such majority, the Judges shall state the point of law upon which they differ and the case shall then be heard upon that point only by one or more of the other Judges of the High Court, and such point shall be decided according to the opinion of the majority of the Judges who have heard the case including those who first heard it."

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