

Central Excise Act, 1944

Section 35K - Decision of High Court or Supreme Court on the Case Stated

(1) The [1](#) [***] Supreme Court hearing any such case shall decide the question of law raised therein and shall deliver its judgment thereon containing the grounds on which such decision is founded and a copy of the judgment shall be sent under the seal of the Court and the signature of the Registrar to the Appellate Tribunal which shall pass such orders as are necessary to dispose of the case in conformity with such judgment.

[2](#) [(1A) Where the High Court delivers a judgment in an appeal filed before it under section 35G, effect shall be given to the order passed on the appeal by the concerned Central Excise Officer on the basis of a certified copy of the judgment.]

(2) The costs of any [3](#) [reference to the High Court or an appeal to [4](#) [***] the Supreme Court, [5](#) [***]], which shall not include the fee for making the reference, shall be in the discretion of the Court.

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1. Omitted for the words "High Court or the" by the National Tax Tribunal Act, 2005.
 2. Inserted by the Finance Act, 2003 w.e.f. 01.07.2003.
 3. Substituted for "reference to the High Court or the Supreme Court" by the Finance Act, 2003 w.e.f. 14.05.2003.
 4. Omitted for the words "the High Court or" by the National Tax Tribunal Act, 2005.
 5. Omitted for the words "as the case may be," by the National Tax Tribunal Act, 2005.
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