

Central Excise Act, 1944

Section 35L - Appeal to the Supreme Court

An appeal shall lie to the Supreme Court from-

1 [(a) any judgment of the High Court delivered-

(i) in an appeal made under section 35G; or

(ii) on a reference made under section 35G by the Appellate Tribunal before the 1st day of July, 2003;

(iii) on a reference made under section 35H,

in any case which, on its own motion or on an oral application made by or on behalf of the party aggrieved, immediately after passing of the judgment, the High Court certifies to be a fit one for appeal to the Supreme Court; or]

(b) any order passed 2 [before the establishment of the National Tax Tribunal] by the Appellate Tribunal relating, among other things, to the determination of any question having a relation to the rate of duty of excise or to the value of goods for purposes of assessment.

1. Substituted by the Finance Act, 2003 w.e.f. 14.05.2003. Prior to substitution it read as under:

"(a) any judgment of the High Court delivered on a reference made under section 35G or section 35H in any case which, on its own motion or on an oral application made by or on behalf of the party aggrieved, immediately after the passing of the judgment, the High Court certifies to be a fit one for appeal to the Supreme Court; or"

2. Inserted by the National Tax Tribunal Act, 2005.
