

Central Excise Act, 1944

Section 37A - Delegation of Powers

1[37A. Delegation of powers

The Central Government may, by notification in the Official Gazette, direct that subject to such conditions, if any, as may be specified in the notification,-

(a) any power exercisable by the Board under this Act may be exercisable also by 2[a3[Chief Commissioner of Central Excise or a4[Commissioner of Central Excise]] empowered in this behalf by the Central Government;

(b) any power exercisable by a2[Commissioner of Central Excise] under this Act may be exercisable also by a2[Joint Commissioner of Central Excise] or an5[Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise] empowered in this behalf by the Central Government;

(c) any power exercisable by a6[Joint Commissioner of Central Excise] under this Act may be exercisable also by an5[Assistant Commissioner of Central Excise] empowered in this behalf by the Central Government; and

(d) any power exercisable by an4[Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise] under this Act may be exercisable also by a gazetted Officer of Central Excise empowered in this behalf by the Board.]

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1. Inserted by Act 25 of 1978, section 26 (w.e.f. 1-7-1978).
 2. Substituted by Act 29 of 1988, section 14, for "a Collector of Central Excise" (w.e.f. 16-8-1988).
 3. Substituted by Act 22 of 1995, section 70, for "Principal Collector of Central Excise" (w.e.f. 26-5-1995).
 4. Substituted by Act 22 of 1995, section 70, for "Collector of Central Excise" (w.e.f. 26-5-1995).
 5. Substituted by Act 22 of 1995, section 70, for "Assistant Collector of Central Excise" (w.e.f. 26-5-1995) and again Substituted by Act 27 of 1999, section 119, for "Assistant Commissioner of Central Excise" (w.e.f. 11-5-1999).
 6. Substituted by Act 22 of 1995, section 70, for "Deputy Collector of Central Excise" (w.e.f. 26-5-1995) and again Substituted by Act 27 of 1999, section 119, for "Deputy Commissioner of Central Excise" (w.e.f. 11-5-1999).
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