

Central Excise Act, 1944

Section 37B - Instructions to Central Excise Officers

¹[37B. Instructions to Central Excise Officers

The Central Board of Excise and Customs constituted under the Central Boards of Revenue Act, 1963 (54 of 1963), may, if it considers it necessary or expedient so to do for the purpose of uniformity in the classification of excisable goods or with respect to levy of duties of excise on such goods, issue such orders, instructions and directions to the Central Excise Officers' as it may deem fit, and such officers and all other persons employed in the execution of this Act shall observe and follow such orders, instructions and directions of the said Board :

Provided that no such orders, instructions or directions shall be issued --

(a) so as to require any Central Excise Officer to make a particular assessment or to dispose of a particular case in a particular manner; or

(b) so as to interfere with the discretion of the²[Commissioner of Central Excise (Appeals)] in the exercise of his appellate functions.

1. Inserted by Act 79 of 1985, section 7 (w.e.f. 27-12-1985).

2. Substituted by Act 22 of 1995, section 70, for "Collector of Central Excise (Appeals)" (w.e.f. 26-5-1995).
