Finance Act 1994

Section 84 - Appeals to Commissioner of Central Excise (Appeals)

3[(1) The Commissioner of Central Excise may, of his own motion, call for and examine the record of any proceedings in which an adjudicating authority subordinate to him has passed any decision or order under this Chapter for the purpose of satisfying himself as to the legality or propriety of any such decision or order and may, by order, direct such authority or any Central Excise Officer subordinate to him to apply to the Commissioner of Central Excise (Appeals) for the determination of such points arising out of the decision or order as may be specified by the Commissioner of Central Excise in his order.

(2) Every order under sub-section (1) shall be made within a period of three months from the date of communication of the decision or order of the adjudicating authority.

(3) Where in pursuance of an order under sub-section (1), the adjudicating authority or any other officer authorised in this behalf makes an application to the Commissioner of Central Excise (Appeals) within a period of one month from the date of communication of the order under sub-section (1) to the adjudicating authority, such application shall be heard by the Commissioner of Central Excise (Appeals), as if such application were an appeal made against the decision or order of the adjudicating authority and the provisions of this Chapter regarding appeals shall apply to such application.

> Explanation.--For the removal of doubts, it is hereby declared that any order passed by an adjudicating officer subordinate to the Commissioner of Central Excise immediately before the commencement of clause (C) of section 112 of the Finance (No. 2) Act, 2009, shall continue to be dealt with by the Commissioner of Central Excise as if this section had not been substituted.]

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1. Substituted by the Finance Act, 2005 w.e.f 13.05.2005 for the following:-

> "which has been taken by the [Assistant Commissioner of Central Excise or, as the case may be, Deputy Commissioner of Central Excise]"

2. Substituted by the Finance Act, 2005 w.e.f 13.05.2005 for the following:-

> "[Assistant Commissioner of Central Excise or, as the case may be, Deputy Commissioner of Central Excise]"

3. Substituted by the Finance (No. 2) Act, 2009 for the following : -

"(1) The Commissioner of Central Excise may call for the record of a proceeding under this Chapter1[in which an adjudicating authority subordinate to him has passed any decision or order] and may make such inquiry or cause such inquiry to be made and, sub ject to the provisions of this Chapter, pass such ord er thereon as he thinks fit.

(2) No ord er which is prejudicial to the assessee sh all be passed under this section unless the assessee has been given an opportunity of being heard.

(3) The Commissioner of Central Excise sh all communicate the ord er passed by hi m under sub -section (1) to the assessee, the2[such adjudicating authority] and the B oard.

(4) No ord er under this section sh all be passed by the Commissioner of Central Excise in respect of any issue if an appeal against such issue is pending before the Commissioner of Central Excise (Appeals).

(5) No ord er under this section sh all be passed after the expiry of two years from the date on which the ord er sought to be revised has been passed."