Finance Act 1994

Section 85 - Appeals to the Commissioner of Central Excise (Appeals)

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1 ["(1) Any person aggrieved by any decision or order passed by an adjudicating authority subordinate to the Commissioner of Central Excise may appeal to the Commissioner of Central Excise (Appeals).]

(2) Every appeal shall be in the prescribed form and shall be verified in the prescribed manner.

(3) An appeal shall be presented within three months from the date of receipt of the decision or order of the 2 [such adjudicating authority], relating to service tax, interest or penalty under this Chapter:

Provided that the Commissioner of Central Excise (Appeals) may, if he is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of three months, allow it to be presented within a further period of three months.

(4) The Commissioner of Central Excise (Appeals) shall hear and determine the appeal and, subject to the provisions of this Chapter, pass such orders as he thinks fit and such orders may include an order enhancing the service tax, interest or penalty:

Provided that an order enhancing the service tax, interest or penalty shall not be made unless the person affected thereby has been given a reasonable opportunity of showing cause against such enhancement.

(5) Subject to the provisions of this Chapter, in hearing the appeals and making order under this section, the Commissioner of Central Excise (Appeals) shall exercise the same powers and follow the same procedure as he exercises and follows in hearing the appeals and making orders under the Central Excise Act, 1944 (1 of 1944).

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

"(1) Any person aggrieved by any assessment order passed by the [Assistant Commissioner of Central Excise or, as the case may be, Deputy Commissioner of Central Excise] under [***] section 73, or denying his liability to be assessed under this Chapter, or by an order levying interest or [penalty or denying any refund of service tax under this Chapter], may appeal to the Commissioner of Central Excise (Appeals)."

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]"
