

Source: sooperkanoon.com/act/629024

The Odisha Excise Act

Section 103 - Findings of the Competent Authority :- The Competent Authority may, after considering the reply, if any, to the notice

Provided that if the person affected does not appear before the competent authority or represent his case before it within a period of thirty days specified in the aforesaid notice, the Competent Authority may proceed to record a finding under this Sub-section ex parte on the basis of the evidence available before it.