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Finance Act 2005

Section 77 - Amendment of Section 32pa

In section 32PA of the Central Excise Act,--

(a) in sub-section (6), for the word, figures and letter "section 32F", the words, figures, letters and brackets "section 32F and sub-section (1) of section 32L" shall be substituted;

(b) after sub-section (7), the following sub-section shall be inserted, namely:--

"(8) The Settlement Commission may, if it is of opinion that any person who made an application under sub-section (5) has not co-operated with the proceedings before it, send the case back to the Appellate Tribunal and the provisions containing in section 35B, section 35C and section 35D shall, so far as may be, apply accordingly.".
