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Finance Act 2008

Section 83 - Amendment of Section 35b

In section 35B of the Central Excise Act, in sub-section (2), the following proviso and Explanation shall be inserted at the end, namely:--

Provided that where the Committee of Commissioners of Central Excise differs in its opinion regarding the appeal against the order of the Commissioner (Appeals), it shall state the point or points on which it differs and make a reference to the jurisdictional Chief Commissioner of Central Excise who shall, after considering the facts of the order, if is of the opinion that the order passed by the Commissioner (Appeals) is not legal or proper, direct any Central Excise Officer to appeal to the Appellate Tribunal against such order.

Explanation.--For the purposes of this sub-section, jurisdictional Chief Commissioner means the Chief Commissioner of Central Excise having jurisdiction over the adjudicating authority in the matter..

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