Finance Act 2008

Section 92 - Definitions

In this Scheme, unless the context otherwise requires,--

(a) "Chapter" means Chapter V of the Finance Act, 1994(32 of 1994);

(b) "designated authority" means an officer not below the rank of Assistant Commissioner of Central Excise as notified by the Commissioner of Central Excise for the purposes of this Scheme;

(c) "person" means any person against whom any tax arrear is pending;

(d) "prescribed" means prescribed by rules made under this Scheme;

(e) "tax arrear" means service tax, cess, interest or penalty due or payable or leviable under the Chapter but not paid as on the 1st day of March, 2008, in respect of which,--

(i) an order has been passed under the Chapter; or

(ii) a demand notice or a show cause notice has been issued on or before the 1st day of March, 2008 under the Chapter;

(f) all other words and expressions used herein and not defined but defined in the Chapter or the rules made thereunder, shall have the meanings respectively assigned to them in the Chapter or the rules made thereunder.
