

Finance Act 2007

Section 119 - Amendment of Section 31

In section 31 of the Central Excise Act, with effect from the 1st day of June, 2007, for clause (c), the following clause shall be substituted, namely:--

'(c) "case" means any proceeding under this Act or any other Act for the levy, assessment and collection of excise duty, pending before an adjudicating authority on the date on which an application under sub-section (1) of section 32E is made:

Provided that when any proceeding is referred back in any appeal or revision, as the case may be, by any court, Appellate Tribunal or any other authority, to the adjudicating authority for a fresh adjudication or decision, as the case may be, then such proceeding shall not be deemed to be a proceeding pending within the meaning of this clause;'
