

Source: sooperkanoon.com/act/443637

Finance Act 2007

Section 123 - Amendment of Section 32h

In section 32H of the Central Excise Act, after the proviso, the following proviso shall be inserted with effect from the 1st day of June, 2007, namely:--

"Provided further that no proceeding shall be reopened by the Settlement Commission under this section in a case where an application under section 32E is made on or after the 1st day of June, 2007.".
