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Finance Act 2007

Section 130 - Amendment of Section 35e

In section 35E of the Central Excise Act,--

(i) for sub-section (3), the following sub-section shall be substituted, namely:--

"(3) The Committee of Chief Commissioners of Central Excise or the Commissioner of Central Excise, as the case may be, shall make order under sub-section (1) or sub-section (2) within a period of three months from the date of communication of the decision or order of the adjudicating authority.";

(ii) in sub-section (4), for the words "three months", the words "one month" shall be substituted.
