

Finance Act, 2002

Section 140 - Amendment of Section 35c

In section 35C of the Central Excise Act,-

(i) in sub-section (2), for the words "four years", the words "six months" shall be substituted;

(ii) after sub-section (2), the following sub-section shall be inserted, namely:-

"(2A) The Appellate Tribunal shall, where it is possible to do so, hear and decide every appeal within a period of three years from the date on which such appeal is filed:

Provided that where an order of stay is made in any proceedings relating to an appeal filed under sub-section (1) of section 35B, the Appellate Tribunal shall dispose of the appeal within a period of one hundred and eighty days from the date of such order:

Provided further that if such appeal is not disposed of within the period specified in the first proviso, the stay order shall, on the expiry of that period, stand vacated."
