

Finance Act, 2002

Section 141 - Amendment of Section 35e

In section 35E of the Central Excise Act, for sub-section (3), the following sub-section shall be substituted, namely:-

"(3) The Board or Commissioner of Central Excise, as the case may be, shall, where it is possible to do so, make order under sub-section (7) or sub-section (2), within a period of six months, but not beyond a period of one year, from the date of the decision or order of the adjudicating authority."
