

Finance (No. 2) Act, 1998

Section 32A - Jurisdiction and powers of Settlement Commission

1962. (2) The Settlement Commission shall consist of a Chairman and as many Vice-chairman and other Members as the Central Government thinks fit and shall function within the Department of the Central Government dealing with customs and central excise matters. ' (3) The Chairman, Vice-Chairman and other Members of the Settlement Commission shall be appointed by the Central Government from amongst persons of integrity and outstanding ability, having special knowledge of, and experience in, administration of customs and central excise laws: Provided that, where a member of the Board is appointed as the Chairman, Vice-Chairman or as & Member of the Settlement Commission, he shall cease to be a member of the said Board. 1) Subject to the other provisions of this Chapter, the jurisdiction, powers and authority of the Settlement Commission may be exercised by Benches thereof. (2) Subject to the other provisions of this section, a Bench shall be presided over by the Chairman or a Vice-chairman and shall consist of two other Members. (3) The Bench for which the Chairman is the presiding officer shall be the principal Bench and other Benches shall be known as additional Benches. (4) Notwithstanding anything contained in sub-section (1) and sub-section (2), the Chairman may authorise the Vice-chairman or other Member appointed to one Bench to discharge also the functions of the Vice-chairman or, as the case may be, other Member of another Bench. (5) The principal Bench shall sit at Delhi and the Central Government shall, by notification in the Official Gazette, establish additional Benches at such places as it considers necessary. (6) Notwithstanding anything contained in the foregoing provisions of this section, and subject to any rules that may be made in this behalf, when one of the persons constituting a Bench (whether such person be the presiding officer or other Member of the Bench) is unable to discharge his functions owing to absence, illness or any other cause or in the event of the occurrence of any vacancy either in the office of the presiding officer or in the office of one or the other members of the Bench, the remaining Members may function as the Bench and if the presiding officer of the Bench is not one of the remaining Members, the senior among the remaining Members shall act as the presiding officer of the Bench: Provided that if at any stage of the hearing of any such case or matter, it appears to the presiding officer that the case or matter is of such a nature that it ought to be heard of by a Bench consisting of three Members, the case or matter may be referred by the presiding officer of such Bench to the Chairman for transfer to such Bench as the Chairman may deem fit. (7) Notwithstanding anything contained in the foregoing provisions of this section, the Chairman may, for the disposal of any particular case, constitute a special Bench consisting of more than three Members. (8) Subject to the other provisions of this Chapter, the special Bench shall sit at a place to be fixed by the Chairman.