Finance (No. 2) Act, 1998

Section 32E - Application for settlement of cases

1) An assessee may, at any stage of a case relating to him make an application in such form and in such manner as may be prescribed, and containing a full and true disclosure of his duty liability' which has not been disclosed before the Central Excise Officer having jurisdiction, the manner in which such liability has been derived, the additional amount of excise duty accepted to be payable by him and such other particulars as may be prescribed including the particulars of such excisable goods in respect of which he admits short levy on account of misclassification or otherwise of such excisable goods, to the Settlement Commission to have the case settled and any such application shall be disposed of in the manner hereinafter provided: Provided that no such application shall-be made unless.- (a) the applicant has filed monthly returns showing production, clearance and central excise duty paid in the prescribed manner; (b) a show cause notice for recovery of duty issued by the Central Excise Officer has been received by the applicant; and (c) the additional amount of duty accepted by the applicant in his application exceeds two lakh rupees: Provided further that no application shall be entertained by the Settlement Commission under this sub- section in cases which are pending with the Appellate Tribunal or any Court: Provided also that no application under this sub-section shall be made for the interpretation the classification of excisable goods under the Central Excise Tariff Act,