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Finance (No. 2) Act, 1998

Section 32F - Procedure on receipt of an application under section

1985. (2) Where any excisable goods, books of account, other documents have been seized under the provisions of this Act or rules made thereunder, the assessee shall not be entitled to make an application under sub- section (1), before the expiry of one hundred and eighty days from the date of the seizure. (3) Every application made under sub-section (1) shall be accompanied by such fees as may be pre- scribed. (4) An application made under sub-section (1) shall not be allowed to be withdrawn by the applicant. 32F. Procedure on receipt of an application under section