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Finance (No. 2) Act, 1998

Section 32P - Proceedings before Settlement Commission to be judicial proceedings. Any proceedings under this Chapter before the

1) for section 65, the following section shall be substituted, namely:- '65. Definitions. In this Chapter, unless the context otherwise requires,- (1) "advertisement" includes any notice, circular label, wrapper, document, hoarding or any other audio or visual representation made by means of light, sound, smoke or gas; (2) "advertising agency" means any commercial concern engaged in providing any service connected with the making, preparation, display or exhibition of advertisement and includes an advertising consultant; (3) "air travel agent" means any person engaged in providing any service connected with the booking of passage for travel by air; (4) "Appellate Tribunal" means the Customs, Excise and Gold (Control) Appellate Tribunal constituted under section 129 of the Customs Act, 1962; (5) "architect" means any person whose name is, for the time being, entered in the register of architects maintained under section 23 of the Architects Act, 1972 and also includes any commercial concern engaged in any manner, whether directly or indirectly, in rendering services in the field of architecture; (6) "assessee" means a person liable to pay the service tax and includes his agent; (7) "Board" means the Central Board of Excise and Customs constituted under the Central Boards of Revenue Act, 1963; (8) "body corporate" shall have the meaning assigned to it in or under clause (7) of section 2 of the Companies Act, 1956; (9) "cab" means a motor cab or maxi cab; (10) 'caterer" means any person who supplies, either directly or indirectly, any food, edible preparations, alcoholic or non-alcoholic beverages or crockery and similar articles or accoutrements for any purpose or occasion: (11) "Central Excise Officer" has the meaning assigned to it in clause (b) of section 2 of the Central Excise Act,

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