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Finance (No.2) Act, 2004

Section 33A - After

SECTION 81: Insertion of new S.11 of the Central Excise Act, 1944), the following section shall be inserted, namely- "33A. Adjudication procedure: (1) The Adjudicating authority shall, in any proceeding under this Chapter or any other provision of this Act, give an opportunity of being heard to a party in a proceeding, if the party so desires. (2) The Adjudicating authority may, if sufficient cause is shown, at any stage of proceeding referred to in sub-section (1), grant time, from time to time, to the parties or any of them and adjourn the hearing for reasons to be recorded in writing: Provided that no such adjournment shall be granted more than three times to a party during the proceeding."