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**Finance (No.2) Act, 2004**

**Section 35C - In**

SECTION 84: Amendment of S.35C of the Central Excise Act, 1944), after sub-section (1), the following sub-section shall be inserted, namely- "(1A) The Appellate Tribunal may, if sufficient cause is shown, at any stage of hearing of an appeal, grant time, from time to time, to the parties or any of them and adjourn the hearing of the appeal for reasons to be recorded in writing: Provided that no such adjournment shall be granted more than three times to a party during hearing of the appeal."