

Finance Act, 1999

Section 126 - AMENDMENT OF SECTION 35-EE -In Section 35-EE of the Central Excise Act,

a) in sub-section (1), before the Explanation, the following proviso shall be inserted, namely:- "Provided that the Central Government may in its discretion, refuse to admit an application in respect of an order where the amount of duty or fine or penalty, determined by such order does not exceed five thousand rupees."; (b) after sub-section (1), the following sub-section shall be inserted, namely :- "(1-A) The Commissioner of Central Excise may, if he is of the opinion that an order passed by the Commissioner (Appeals) under Section 35-A is not legal or proper, direct the proper officer to make an application on his behalf to the Central Government for revision of such order."; (c) for sub-section (3), the following sub-section shall be substituted, namely :- "(3) An application under sub-section (1) shall be in such form and shall be verified in such manner as may be specified by rules made in this behalf and shall be accompanied by a fee of,- (a) two hundred rupees, where the amount of duty and interest demanded, fine or penalty levied by any Central Excise Officer in the case to which the application relates is one lakh rupees or less; (b) one thousand rupees, where the amount of duty and interest demanded, fine or penalty levied by any Central Excise Officer in the case to which the application relates is more than one lakh rupees: Provided that no such fee shall be payable in the case of an application referred to in sub-section (1-A).".