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Finance Act, 2002

Section 140 - AMENDMENT OF SECTION 35-C -In Section 35-C of the Central Excise Act-,

i) in sub-section (2), for the words "four years", the words "six months" shall be substituted; (ii) after sub-section (2), the following sub-section shall be inserted, namely: - "(2-A) The Appellate Tribunal shall, where it is possible to do so, hear and decide every appeal within a period of three years from the date on which such appeal is filed: Provided that where an order of stay is made in any proceeding relating to an appeal filed under sub-section (1) of Section 35-B-, the Appellate Tribunal shall dispose of the appeal within a period of one hundred and eighty days from the date of such order : Provided further that if such appeal is not disposed of within the period specified in the first proviso, the stay order shall, on the expiry of that period, stand vacated."