SooperKanoon - India's Premier Online Legal Search - sooperkanoon.com

Source: sooperkanoon.com/act/455540

Finance Act, 2005

Section 77 - Amendment of Section 32-PA: In Section 32-PA of the Central Excise Act,

a) in sub-section (6), for the word, figures and letter "Section 32-F the words, figures, letters and brackets "Section 32-F and sub-section (1) of Section 32-L" shall be substituted; (b) after sub-section (7), the following sub-section shall be inserted, namely: "(8) The Settlement Commission may, if it is of opinion that any person who made an application under sub-section (5) has not co-operated with the proceedings before it, send the case back to the Appellate Tribunal and the provisions containing in Section 3S-B, Section 35-C and Section 35-D shall, so far as may be, apply accordingly.".

SooperKanoon - India's Premier Online Legal Search - sooperkanoon.com