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Finance Act, 2007

Section 32A - In section 32A of the Central Excise Act, after the proviso to sub-section

SECTION 120: Amendment of 6), the following proviso shall be inserted, namely- "Provided further that at any stage of the hearing of any such case or matter, referred to in the first proviso, the Chairman may, if he thinks that the case or matter is of such a nature that it ought to be heard by a Bench consisting of three Members, constitute such Bench and if Vice-Chairman is not one of the Members, the senior among the Members shall act as the presiding officer of such Bench."