

Source: sooperkanoon.com/act/455784

Finance Act, 2007

Section 32H - In section 32H of the Central Excise Act, after the proviso, the following proviso shall be inserted with effect from

Section 123: Amendment of section 32H: In section 32H of the Central Excise Act, after the proviso, the following proviso shall be inserted with effect from the 1st day of June, 2007, namely- "Provided further that no proceeding shall be reopened by the Settlement Commission under this section in a case where an application under section 32E is made on or after the 1st day of June, 2007."