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**Finance Act 2001**

**Section 130 - Amendment of Section 35f**

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In section 35F of the Central Excise Act, after the proviso, the following proviso shall be inserted, namely: -

"Provided further that where an application is filed before the Commissioner (Appeals) for dispensing with the deposit of duty demanded or penalty levied under the first proviso, the Commissioner (Appeals) shall, where it is possible to do so, decide such application within thirty days from the date of its filing."

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