

THE CENTRAL EXCISE ACT, 1944
[Act No. 1 of 1944]

An Act to consolidate and amend the law relating to Central Duties of Excise

[24th February, 1944]

CHAPTER VI
ADJUDICATION OF CONFISCATIONS AND PENALTIES

SECTION 33. Power of adjudication. — Where under this Act or by the rules made thereunder anything is liable to confiscation or any person is liable to a penalty, such confiscation or penalty may be adjudged —(a) without limit, by a Commissioner of Central Excise;

(b) up to confiscation of goods not exceeding five hundred rupees in value and imposition of penalty not exceeding two hundred and fifty rupees, by an Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise :

Provided that the Central Board of Excise and Customs constituted under the Central Boards of Revenue Act, 1963 (54 of 1963), may, in the case of any officer performing the duties of an Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise, reduce the limits indicated in Clause (b) of this section and may confer on any officer the powers indicated in Clause (a) or (b) of this section.

SECTION 33A. Adjudication procedure. — (1) The Adjudicating authority shall, in any proceeding under this Chapter or any other provision of this Act, give an opportunity of being heard to a party in a proceeding, if the party so desires.

(2) The Adjudicating authority may, if sufficient cause is shown, at any stage of proceeding referred to in sub-section (1), grant time, from time to time, to the parties or any of them and adjourn the hearing for reasons to be recorded in writing:

Provided that no such adjournment shall be granted more than three times to a party during the proceeding.

SECTION 34. Option to pay fine in lieu of confiscation. — Whenever confiscation is adjudged under this Act or the rules made thereunder, the officer adjudging it, shall give the owner of the goods an option to pay in lieu of confiscation such fine as the officer thinks fit.

SECTION 34A. Confiscation or penalty not to interfere with other punishments. — No confiscation made or penalty imposed under the provisions of the Act or of any rule made thereunder shall prevent the infliction of any other punishment to which the person affected thereby is liable under the provisions of this Act or under any other law.