



CENTRAL EXCISE ACT 1944

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**BUDGET ANALYSIS 2017-18**



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### AMENDMENTS IN THE CENTRAL EXCISE ACT, 1944:

Clause of Finance Bill	Amendment	Analysis
111	Section 23A(e) has been amended  '(e) "Authority" means the Authority for Advance Rulings as defined in clause (e) of section 28E of the Customs Act, 1962	Clause (e) of section 23A is being amended so as to substitute the definition of "Authority" to mean the Authority for Advance Ruling as constituted under section 245-O of the Income-tax Act, 1961.  In other words, there will be no advance ruling authority separately for customs, excise and service tax and advance ruling authority under Income Tax Act 1961 will be the authority for advance ruling for customs also.
112	Section 23B has been omitted	Section 23B relating to vacancies not to invalidate proceedings is being omitted.
113	Section 23C(3) has been amended  In the Central Excise Act, in section 23C, in sub-section (3), for the words "two thousand and five hundred rupees", the words "ten thousand rupees" shall be substituted.	Sub-section (3) of section 23C is being amended so as to increase the application fee for seeking advance ruling from rupees two thousand five hundred to rupees ten thousand on the lines of the Income-tax Act
114	Section 23D(6) has been amended  for the words "ninety days", the words "six months" shall be substituted.	Sub-section (6) of section 23D is being amended so as to provide time of limit of six months by which Authority shall pronounce its ruling on the lines of the Income-tax Act.
115	Section 23-I has been inserted  23-I. On and from the date on which the Finance Bill, 2017 receives the assent of the President, every application and proceeding pending	A new section 23-I is being inserted so as to provide for transferring the pending applications before the Authority for Advance Rulings (Central Excise, Customs and Service Tax) to the Authority constituted under section 245-O of the Income-

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	before the erstwhile Authority for Advance Rulings (Central Excise, Customs and Service Tax) shall stand transferred to the Authority from the stage at which such application or proceeding stood as on the date of such assent	tax Act from the stage at which such proceedings stood as on the date on which the Finance Bill, 2017 receives the assent of the President.
116	Section 32E (5) has been inserted  (5) Any person other than an assessee, may also make an application to the Settlement Commission in respect of a show cause notice issued to him in a case relating to the assessee which has been settled or is pending before the Settlement Commission and such notice is pending before an adjudicating authority, in such manner and subject to such conditions, as may be prescribed.	Section 32E is being amended so as to insert a new sub-section (5) therein to enable any person, other than assessee, referred to in sub-section (1) to make an application to the Settlement Commission
117	Section 32F(3) has been amended  (i) in sub-section (3), for the words “Commissioner of Central Excise having jurisdiction and the Commissioner”, the words “Commissioner of Central Excise or Principal Additional Director General of Central Excise Intelligence or Additional Director General of Central Excise Intelligence, as the case may be, having jurisdiction and such Commissioner or Additional Director General” shall be substituted;  (ii) after sub-section (5), the following sub-section shall be inserted, namely:—  (5A) The Settlement Commission may, at any time within three months from the date of passing of the order under sub-section (5), amend such order to rectify any error apparent on the face of record, either suo motu or when such error is brought to its notice by the jurisdictional Principal Commissioner of Central Excise or Commissioner of Central Excise or Principal Additional Director General	Sub-section (3) of section 32F is being amended so as to substitute certain words therein. It further seeks to insert a new sub-section (5A) therein to enable the Settlement Commission to amend the order passed by it under sub-section (5), to rectify any error apparent on the face of record.

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<b>Clause of Finance Bill</b>	<b>Amendment</b>	<b>Analysis</b>
	<p>of Central Excise Intelligence or Additional Director General of Central Excise Intelligence or the applicant:</p> <p>Provided that no amendment which has the effect of enhancing the liability of the applicant shall be made under this sub-section, unless the Settlement Commission has given notice of such intention to the applicant and the jurisdictional Principal Commissioner of Central Excise or Commissioner of Central Excise or Principal Additional Director General of Central Excise Intelligence or Additional Director General of Central Excise Intelligence, as the case may be, and has given them a reasonable opportunity of being heard.</p>	

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