

Central Excise (Settlement of Cases) Rules, 2001

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Central Excise (Settlement of Cases) Rules, 2001

Enforced w.e.f. 1.7.2001. G.S.R. 447(E). In exercise of the powers conferred by Sec. 37 of the Central Excise Act, 1944 (1 of 1944), the Central Government hereby makes the following rules, namely:

1. Short title, extent and commencement :-

- (1) These rules may be called the Central Excise (Settlement of Cases) Rules, 2001.
- (2) They extend to the whole of India.
- (3) They shall come into force on and from the 1st day of July, 2001.

2. Form and manner of Application :-

(1) An application under sub-sec. (1) of Sec. 32-E of the Central Excise Act, 1944 (1 of 1944) (hereinafter referred to as the said Act), to the Customs and Central Excise Settlement Commission shall be made in the Form annexed to these rules.

(2) The application referred to in sub-rule (1), the verification contained therein and all relevant documents accompanying such application shall be signed,

(a) in the case of an individual, by the individual himself or where the individual is absent from India, by the individual concerned or by some person duly authorised by him in this behalf; and where the individual is a minor or is mentally incapacitated from attending to his affairs, by his guardian or by any other person competent to act on his behalf;

(b) in the case of a Hindu undivided family, by the Karta and, where the Karta is absent from India or is mentally incapacitated from attending to his affairs, by any other adult member of such family;

(c) in the case of a company or local authority, by the principal officer thereof;

(d) in the case of a firm, by any partner thereof, not being a minor;

(e) in the case of any other association, by any member of the association or the principal officer thereof; and

(f) in the case of any other person, by that person or some person competent to act on his behalf.

(3) Every application shall be filled in quintuplicate and shall be accompanied by a fee of one thousand rupees.

3. Disclosure of information in the application for settlement of cases :-

(1) The Settlement Commission may, while calling for a report from the Commissioner of Central Excise under sub-sec. (1) of Section 32F of the said Act, forward a copy of the application referred to in sub-rule (1) of Rule 2 (other than the annexure and the statement and other documents accompanying such annexure).

(2) where an order under sub-sec. (1) of Section 32F of the said Act, has been made to proceed with the application by the Settlement Commission, the information contained in the Annexure to the application and the statements and other documents accompanying such annexure shall be sent to the Commissioner of Central Excise along with a copy of the said order.

4. Manner of Provisional Attachment of Property :-

(1) Where the Settlement Commission, orders attachment under sub-sec. (1) Section 32G of the said Act, it shall send a copy of such order to the Commissioner of Central Excise having jurisdiction over the place in which the applicant owns any movable or immovable property or resides or carries on his business or has his bank account.

(2) On receipt of the order referred to in sub-rule (1), the Commissioner may authorise any officer subordinate to him and not below the rank of an Assistant Commissioner of Central Excise to

take step to attach such property of the applicant.

(3) The officer authorised under sub-rule (2) shall prepare an inventory of the property attached and specify in it, in the case of the immovable property the description of such property sufficient to identify it and in case of the movable property the place where such property is lodged or kept and shall hand over a copy of the same to the applicant or to the person from charge the property is attached.

(4) The officer authorised under sub-rule (2) shall sent a copy of the inventory so prepared each to the Commissioner of Central Excise and the Settlement Commission.

5. Fee for Copies of report :-

Any person who makes an application, under Section 32J of the said Act, for obtaining copies of reports made by any Central Excise Officer, shall pay a fee of five rupees per page of each report or part thereof.