

Section	Sub section	Clause	Amendments of The Federal Excise Act, 2005
			In the Federal Excise Act, 2005, the following further amendments shall be made, namely:-
			NEW / inserted Omitted or Deleted Substituted (Finance Act 2018-19 update)

			Restore the power of Federal Government instead of Board with the approval of Federal Minister in charges.
			- Section 3 = Appointment of officers of customs.
			- Section 16(2) = Exemption
8			Default surcharge
			If a person does not pay the duty due or any part thereof within the prescribed time or receives a refund of duty or drawback or makes an adjustment which is not admissible to him, he shall, in addition to the duty due, pay default surcharge at the rate of KIBOR plus three twelve per cent per annum of the duty due, refund of duty or drawback.
14B			Assessment giving effect to an order:-
	1		Except where subsection (2) applies, where, in consequence of, or to give effect to, any finding or direction in any order made under Chapter-V by the Commissioner (Appeals), Appellate Tribunal, High Court, or Supreme Court, the Commissioner or an officer of Inland Revenue empowered in this behalf, shall issue the order within one year from the end of the financial year in which the order of the Commissioner (Appeals), Appellate Tribunal, High Court or Supreme Court, as the case may be, was served on the Commissioner or Officer of Inland Revenue.
	2		Where, by an order made under Chapter V by the Appellate Tribunal, High Court, or Supreme Court, an order of assessment is set aside wholly or partly, and the Commissioner or Commissioner (Appeals) or the Officer of Inland Revenue, as the case may be, is directed to pass a new order of assessment, the Commissioner or Commissioner (Appeals) or Officer of Inland Revenue, as the case may be, shall pass the new order within one year from the end of the financial year in which the Commissioner or Commissioner (Appeals) or Officer of Inland Revenue, as the case may be, is served with the order: Provided that limitation under this sub-section shall not apply if an appeal or reference has been preferred against the order passed by Appellate Tribunal or a High Court.
29			Appointment of Federal excise officers and delegation of powers—
	2		Notwithstanding the other designations of the officers of Federal Excise used in this Act or the rules made there under:
		(aa)	The Board may, by notification in the official Gazette- i. specify the functions and jurisdiction of the Directorate General and its officers; and ii. confer the powers of authorities specified in section 30 upon the Directorate General and its officers;

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37			Deposit, pending appeal, of duty demanded or penalty levied-
	3		Provided further that the Commissioner Inland Revenue or any officer of Inland Revenue subordinate to him shall not issue notice under this section or recovery rules made under the Federal Excise Rules, 2005 for recovery of any tax due from a taxpayer if the said taxpayer has filed an appeal under section 33 in respect of the order under which the tax sought to be recovered has become payable and the appeal has not been decided by the Commissioner (Appeals), subject to the condition that twenty five ten per cent of the said amount of tax due has been paid by the taxpayer.
38			Alternative Dispute Resolution.—
	1		Notwithstanding any other provision of this Act or the rules made thereunder, an aggrieved person, who has filed an appeal which is pending before an Appellate Authority, may apply to the Board for the appointment of a committee for the resolution of any hardship or dispute mentioned in detail in the application, except where prosecution proceedings have been initiated or where interpretation of question of law having effect on identical other cases is involved.
	2		The Board after examination of the application of an aggrieved person shall, within sixty days of receipt of such application in the Board, appoint a committee consisting of an officer of Inland Revenue not below the rank of Commissioner and two persons from a panel comprising of retired High Court justices, retired District and Session Judges, Chartered or Cost Accountants, Advocates, Income Tax Practitioners or reputable taxpayers for the resolution of the hardship or dispute.
	3		The aggrieved person and the Board as the case may be, shall withdraw the appeal pending before the appellate authority.
	4		The committee shall not commence the proceeding under sub-section (2) unless the order of withdrawal from the appellate authority is communicated to the Board: Provided that if the order of withdrawal is not communicated within seventy-five days of the appointment of the committee, the said committee shall be dissolved and this section shall not apply.
	5		The committee appointed under sub-section (2) shall examine the issue and may, if it deems necessary, conduct inquiry, seek expert opinion, direct any officer of the Inland Revenue or any other person to conduct an audit and shall decide the dispute by majority, within one hundred and twenty days of its appointment: Provided that in computing the aforesaid period of one hundred and twenty days, the period, if any, for communicating the order of withdrawal under sub-section (3) shall be excluded.

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	6		The decision of the committee made under sub-section (5) shall be binding on the Board and the aggrieved person.
	7		If the committee fails to decide within the period of one hundred and twenty days under sub-section (5), the Board shall dissolve the committee by an order in writing and the matter shall be decided by the appellate authority, which issued the order of withdrawal under subsection (3) and the appeal shall be treated to be pending before such appellate authority as if the appeal had never been withdrawn.
	8		The Board shall communicate the order of dissolution to the appellate authority mentioned in sub-section (1) and the commissioner.
	9		The aggrieved person may make the payment of federal excise duty and other duties and taxes as decided by the committee under sub-section (5) and all decisions, orders and judgments made or passed shall stand modified to that extent and all proceedings under this Act or the rules made thereunder by any authority shall abate.
	10		The Board may, by notification in the official Gazette, make rules for carrying out the purposes of this section.
45			Access to records and posting of excise staff, etc.—
	2		Subject to such conditions and restrictions, as deemed fit to specify, the Board or Chief Commissioner may, post officer of Inland Revenue to the premises of registered person or class of such persons to monitor production, removal or sale of goods and the stock position or the maintenance of records: Provided that if a Commissioner, on the basis of material evidence, has reason to believe that a registered person is involved in evasion of duty, he may, by recording the reason in writing, post an officer of Inland Revenue to the premises of such registered person to monitor production, removal or sale of goods and the stocks position or maintenance of records.
46			Audit
	10		The audit of a registered person under this section shall be conducted only once in every three years.
47C			Validation
	2		Notwithstanding any omission, irregularity or deficiency in the establishment of or conferment of powers and functions on the Directorate General (Intelligence and Investigation), Inland Revenue and authorities specified in clause (a) of sub-section (2) of section 29 of this Act, all orders passed, notices issued and actions taken in exercise or purported exercise of the powers and functions of the Officers of Inland Revenue under this Act by the Director General (Intelligence and Investigation), Inland Revenue or the authorities specified in clause (a) of sub-section (2) of section 29 of this Act shall be treated to have been validly passed, issued and taken under this Act.":