

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 Gazette Finance Act 2023

3			Duties specified in the First Schedule to be levied.—
	(1)		Subject to the provisions of this Act and rules made there under, there shall be levied and collected in such manner as may be prescribed duties of excise on,—
		(e)	any item specified in the First Schedule.
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:
		(d)	the Directorate General of Digital Initiatives shall consist of a Director General and as many Directors, Additional Directors, Deputy Directors and Assistant Directors and such other officers as the Board may, by notification in the official Gazette, appoint.
38			Alternative Dispute Resolution.--
	(1)		Notwithstanding any other provision of this Act, or the rules made thereunder, an aggrieved person in connection with any dispute pertaining to—
		(a)	the liability of duty of one hundred million rupees or above against the aggrieved person or admissibility of refund, as the case may be;
		(b)	the extent of waiver of default surcharge and penalty; or
		(c)	any other specific relief required to resolve the dispute, 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, which is under litigation in any court of law or an appellate authority, except where criminal proceedings have been initiated.
	(2)		The application for dispute resolution shall be accompanied by an initial proposition for resolution of the dispute, including an offer of payment of duty.
	(3)		The Board may, after examination of the application of an aggrieved person, appoint a committee, within fifteen days of receipt of such application in the Board, comprising,—
		(i)	a retired judge not below the rank of a judge of a High Court, who shall also be the Chairperson of the Committee, to be nominated by the Board from a panel notified by the Law and Justice Division for such purpose;
		(ii)	Chief Commissioner Inland Revenue having jurisdiction over the case; and
		(iii)	person to be nominated by the registered person from a panel notified by the Board comprising – (a) chartered accountants, cost and management accountants and advocates having a minimum of ten years' experience in the field of taxation; (b) officers of the Inland Revenue Service who stood retired in BPS 21 or above; or (c) reputable businessmen as nominated by Chambers of Commerce and Industry:

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			Provided that the registered person shall not nominate a chartered accountant or an advocate if the said chartered accountant or the advocate is or has been an auditor.
	(4)		The Board shall communicate the order of appointment of committee to the aggrieved person, court of law or the appellate authority where the dispute is pending and the concerned Commissioner.
	(5)		The committee appointed under sub-section (3) 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 forty-five days of its appointment extendable by another fifteen days for the reasons to be recorded in writing.
	(6)		The decision by the committee under sub-section (5) shall not be cited or taken as a precedent in any other case or in the same case for a different tax year.
	(7)		The recovery of duty payable by a registered person in connection with any dispute for which a committee has been appointed under sub-section (3) shall be deemed to have been stayed on the constitution of committee till the final decision or dissolution of the committee, whichever is earlier.
	(8)		The decision of the committee under sub-section (5) shall be binding on the Commissioner when the aggrieved person, being satisfied with the decision, has withdrawn the appeal pending before the court of law or any appellate authority in respect of dispute as mentioned in sub-section (1) and has communicated the order of withdrawal to the Commissioner: Provided that if the order of withdrawal is not communicated to the Commissioner within sixty days of the service of decision of the committee upon the aggrieved person, the decision of the committee shall not be binding on the Commissioner.
	(9)		Subject to sub-section (10), the Commissioner shall also withdraw the appeal, if any, pending before any court of law or an appellate authority in respect of dispute as mentioned in sub-section (1) within thirty days of the communication of the order of withdrawal by the aggrieved person to the Commissioner.
	(10)		The aggrieved person shall make the payment of federal excise duty and other taxes and within such time as decided by the committee under sub section (5) and all decisions and orders made or passed shall stand modified to that extent.
	(11)		If the committee fails to decide within the period of sixty days under sub-section (5), the Board shall dissolve the committee by an order in writing and the matter shall be decided by the court of law or the appellate authority where the dispute is pending under litigation.
	(12)		The Board shall communicate the order of dissolution of the committee to the aggrieved person, court of law or the appellate authority and the Commissioner.
	(13)		On receipt of the order of dissolution of the committee, the court of law or

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			the appellate authority shall decide the appeal within six months of the communication of said order.
	(14)		The Board may prescribe the amount to be paid as remuneration for the services of the members of the committee, other than the member appointed under clause (ii) of sub-section (3).
	(15)		The Board may, by notification in the official Gazette, make rules for carrying out the purposes of this section.
40			Power of Board to make rules.
	(4)		All rules made under sub-section (1) or any other provisions of this Act, shall be collected, arranged and published along with general orders and departmental instructions and rulings, if any, at appropriate intervals and sold to the public at reasonable price or may be placed regularly on the official website maintained by the Board.