

<u>COMPARATIVE SECTIONS</u>			
<u>PARTICULARS</u>	<u>EXCISE</u>	<u>CUSTOM LAW</u>	<u>SERVICE TAX</u>
- Recovery of Duty/Tax	Section 11A	Section 28	Section 73
- Interest on Dues @ 18% p.a.	Section 11AA	Section 28AA	Section 75
- Mandatory Penalty (Fraud)	Section 11AC	Section 114A	Section 78
- Recovery Proceeding	Section 11	Section 142	Section 87
- Power not to Recover	Section 11C	Section 28A	Section 83
- Recovery of amount in excess of Duty/Tax	Section 11D	Section 28B	Section 73A
- Interest on such amount	Section 11DD	-	Section 73B
- Provisional Attachment	Section 11DDA	Section 28BA	Section 73C
- Preferential Dues	Section 11E	Section 142A	Section 88
- Non-Filing of Departmental Appeal	Section 35R	Section 131BA	Section 83
- Refund of Duty/Tax	Section 11B	Section 27	Section 83
- Interest on Refund @ 6%	Section 11BB	Section 27A	Section 83