

13	Powers of arrest with prior approval of Commissioner
14(1)	Powers to issue summons to a person to attend and give evidence or produce document.
14A and 14AA	Special audit by Cost Accountant of Value u/s 14AA and of Cenvat credit u/s 14AA
18	Search and arrest under the Act to be made in accordance with Code of Criminal Procedure.
22	Vexatious search and seizure by Central Excise Officer
23A to 23H	Advance ruling
31 and 32 to 32PA	Settlement of Cases
33	Powers of adjudication of confiscation and penalty – Unlimited to Commissioner and limited to lower officers as per limits prescribed by CBE&C
34	Option to pay fine in lieu of confiscation
34A	Even if goods re confiscated or penalty is imposed, other punishment can be imposed.
35(1)	Appeal to Commissioner (Appeals) within 60 days from order of officer lower in rank than Commissioner.
35(1A)	Commissioner (Appeals) can adjourn the hearing but not more than three adjournments can be given.
35A(3)	Commissioner (Appeals) can pass order confirming, modifying or annulling the decision or order appealed against.
35B(1)	Appeal to Tribunal (CESTAT) against order of Commissioner or Commissioner (Appeals).
35B(2)	Committee of Commissioners can direct any Central Excise Officer to file appeal against order passed by Commissioner (Appeals). If there is difference of opinion between two Commissioners, the matter will be referred to jurisdictional Chief Commissioner who will decide whether to file appeal
35B(3)	Appeal to be filed within three months from date of communication of order to Commissioner or other party, as the case may be. As per section 35B(5), Tribunal can condone delay in filing appeal if sufficient cause is shown.
35B(4)	Other party can file cross-objection within 45 days from receipt of copy of appeal filed by other party.
35B(6)	Appeal to be filed in prescribed form with prescribed fees.
35C(1A)	Tribunal can give maximum three adjournments.
35C(2)	Tribunal can correct a mistake apparent from record, within six months from date of order, if mistake brought to notice by Commissioner or other party.