

35L(b)	Appeal to Supreme Court, if the order of CESTAT relates, among other things, to the determination of any question having a relation to rate of duty or to value of goods.
35Q	Appearance of authorised representative before Central Excise Officer or Tribunal.
36A	Documents produced by a person or seized from him shall be presumed to be true. Document will be admissible as evidence even if not duly stamped.
36B	Microfilms, fax copies and computer print outs will be admissible as evidence.
37B	Board empowered to issue orders, instructions and directions to Central Excise Officers for purposes of uniformity in the classification of excisable goods or with respect to levy of excise duties on such goods. However, such order cannot require central excise officer to make assessment in a particular way or interfere with discretion of Commissioner (Appeals).
37C	Any decision or order passed or any summons or notice under the Act shall be served (a) by tendering the same or by sending it with registered post with acknowledgement due to the person for whom it is intended or his authorised agent (b) If it cannot be served as aforesaid, then by affixing a copy at a conspicuous space in factory or warehouse. (c) If this is also not possible, then affixing a copy on the notice board of the office or authority which issued the notice, order, summons or decision.
37D	Duty, interest, penalty or fine to be rounded off to nearest rupee
Third Schedule	List of goods where packing, repacking, labelling etc. will amount to manufacture u/s 2(f)(iii) [These are same goods which are covered under MRP provisions under section 4A].