

21	Remission of duty can be granted in following cases – (a) Goods have been lost or destroyed by natural causes (b) Goods have been lost or destroyed by unavoidable accident (c) Goods are claimed by manufacturer as unfit for consumption or for marketing.
22(2)	Every assessee and first stage dealer and second stage dealer should submit a list in duplicate, of specified records prepared or maintained by him.
23	Power to stop and search conveyance
24	Power to detain or seize goods
25	Following are offences for which goods can be confiscated and penalty upto duty on contravening excisable goods or Rs 2,000, whichever is higher, can be imposed. (i) Removing excisable goods in contravention of Excise Rules or notifications issued under the rules [rule 25(1)(a)]. (ii) Not accounting for excisable goods manufactured, produced or stored [rule 25(1)(b)]. (iii) Engaging in manufacture, production or storage of excisable goods without applying for registration certificate u/s 6 of CE Act [rule 25(1)(c)]. (iv) Contravening any provision of Central Excise Rules or notifications issued under these rules with intent to evade payment of duty [rule 25(1)(d)].
26(1)	<i>Personal penalty for knowingly dealing in goods liable to confiscation -</i> Any person who acquires possession of, or is in any way concerned in transporting, removing, depositing, keeping, concealing, selling or purchasing, or in any other manner deals with any excisable goods which he knows or has reason to believe are liable to confiscation under the Act or rules, shall be liable to a penalty upto the duty payable on such goods or Rs 2,000 whichever is greater.
26(2)	Penalty for issuing false invoice or document for availing ineligible Cenvat credit, upto amount of benefit or Rs 5,000 whichever is higher.
27	<i>Residual penalty</i> - for breach of any excise rule, if no penalty has been prescribed, the penalty would be Rs. 5,000 plus confiscation of goods in respect of which offence has been committed.