

**[P&H] Central Excise Tariff Act, 1985 (5 of 1986) Section 11(A) - Section 11A(11) of the Act provides that Central Excise Officer shall determine the amount of duty within six months in case notice has been issued under Sub-section 1 thereof, whereas in the case of fraud, collusion, etc., the period prescribed is one year. No doubt, the words 'where it is possible to do so' have been used, however, that will not stretch the period to decades as is in the cases in hand - The notices in the present cases having been issued more than decade back and the proceedings having not been concluded within reasonable time, the same deserves to be quashed.**

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