

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3,
SUB-SECTION(ii)]

Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
Notification
[No. 01/2025-Central Excise (N.T.)]

New Delhi, 23rd January, 2025.

S.O.(E).- In pursuance of clause (b) of section 2 of the Central Excise Act, 1944 (1 of 1944) read with clause (55) of section 65B of the Finance Act, 1994 (32 of 1994), rule 3 of the Central Excise Rules, 2017, rule 3 of the Service Tax Rules, 1994 and clause (e) of sub-section (2) of section 174 of the Central Goods and Services Tax Act, 2017 (12 of 2017), in respect of things done or omitted to be done before the coming into force of the Central Goods and Services Act, 2017, the Central Board of Indirect Taxes and Customs hereby-

- (a) appoints the officers mentioned in column (2) of the Table below as the Central Excise Officers;
(b) vests such officers with all powers under the Central Excise Act, 1944 and the rules made thereunder and the Finance Act, 1994 and the rules made thereunder; and
(c) assigns-
- (i) such Central Excise officers mentioned in column (2) of the Table below, and
 - (ii) Principal Commissioners of Central Excise and Service Tax or Commissioners of Central Excise and Service Tax;
 - (iii) Commissioners of Central Excise and Service Tax (Audit); and
 - (iv) Commissioners of Central Excise and Service Tax (Appeals),

with the jurisdiction mentioned in column (3) of the said Table, for the purpose mentioned in column (4) of the said Table.

TABLE

| Serial Number | Rank and designation of the Central Excise officer | Jurisdiction | Purpose |
|---------------|---|---|---|
| (1) | (2) | (3) | (4) |
| 1. | Any Principal Additional Director General or Additional Director General who is posted, <i>vide</i> an administrative order issued by the Central Board of Indirect Taxes and Customs, in the territorial jurisdiction of a- (a) Principal Chief Commissioner of Central Excise and Service Tax; or (b) Chief Commissioner of Central Excise and Service Tax. | The jurisdiction of such Principal Chief Commissioner of Central Excise and Service Tax or Chief Commissioner of Central Excise and Service Tax, as specified in notification number 13/2017-Central Excise (NT), dated the 9 th June, 2017. | Passing orders in appeal with respect to appeals filed under section 35 of the Central Excise Act, 1944 (1 of 1944) and section 85 of the Finance Act, 1994 (32 of 1994), which have been filed on or after the 1 st July, 2017 with the Commissioner of Central Excise and Service Tax (Appeals), in the territorial jurisdiction of such Principal Chief Commissioner of Central Excise and Service Tax or Chief Commissioner of Central Excise and Service Tax. |

F.No.: CBIC-240137/1/2025-SERVICE TAX SECTION-CBEC

(Rajesh Kumar Meena)
Under Secretary to the Government of India