

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

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

NOTIFICATION No. 03/2022-Central Excise (N.T.)

New Delhi, dated the 20th July, 2022.

G.S.R....(E).—In exercise of the powers conferred by section 37A of the Central Excise Act, 1944 (1 of 1944) read with section 83 of the Finance Act, 1994 (32 of 1994) and clause (f) of sub-section (2) of section 174 of the Central Goods and Service Tax Act, 2017 (12 of 2017), the Central Government, hereby directs that the powers exercisable by the Central Board of Indirect Taxes and Customs under rule 3 of the Central Excise Rules, 2017 and rule 3 of the Service Tax Rules, 1994, may be exercised also by-

(a) the Principal Chief Commissioner of Central Excise and Service Tax; or

(b) the Chief Commissioner of Central Excise and Service Tax,

for the purpose of transfer of appeals filed after the 30th June 2017 under his jurisdiction to the Commissioner of Central Excise and Service Tax (Appeals) under his jurisdiction, under the provisions of the Central Excise Act, 1944 (1 of 1944) or the Finance Act, 1994 (32 of 1994), as the case may be.

2. This notification shall come into force on the date of its publication in the Official Gazette.

[F.No. CBIC-240137/58/2021-Service Tax Section-CBEC]

(Rubal Saroha)
Under Secretary