

[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**

New Delhi, dated the 2nd March, 2023

**No. 01 /2023 - SERVICE TAX**

G.S.R. ... (E).- In exercise of the powers conferred by 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 read with clause (e ) and (f) of sub-section (2) of section 174 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Board of Indirect Taxes and Customs hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance, Department of Revenue, notification no. 22/2014- SERVICE TAX dated 16<sup>th</sup> September, 2014, namely:-

In the said notification, in the Table after Sl. No. 8 and the entries relating thereto, the following Sl. No. and entries shall be inserted, namely:

Sl. No.	Officers	Officers whose powers are to be exercised
(1)	(2)	(3)
"8A.	Additional Assistant Director, Goods and Services Tax Intelligence or Additional Assistant Director, Audit	Superintendent".

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

[F.No. CBIC-110267/100/2022-CX-VIII SECTION-CBEC]

(Rubal Saroha)  
Under Secretary

Note: -The principal notification No. 22/2014- SERVICE TAX, dated 16th September, 2014 was published in the Gazette of India, *vide* G.S.R. 650 (E), dated 16th September, 2014.