

Central excise
notifications
empowering CEIB
officers

[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)**

Notification No. 06/2017-Central Excise (N.T.)

New Delhi, the 14th March, 2017

In exercise of powers conferred by clause (b) of section 2 of the Central Excise Act, 1944(1 of 1944) read with sub-rule (1) of rule 3 of the Central Excise Rules, 2002, the Central Board of Excise and Customs makes the following further amendment in the notification of the Government of India, Ministry of Finance (Department of Revenue), Notification No. 38/2001-Central Excise (N.T.) dated the 26th June, 2001, namely:-

In the said notification, in the TABLE, for S.No.4 and the entries relating thereto, the following shall be substituted, namely:-

Sl.No	Officers	Rank of Officers of Central Excise
(1)	(2)	(3)
"4.	Officers of Directorate General of Central Economic Intelligence Bureau namely: - 1. Additional Director General 2. Additional Director/Joint Director 3. Deputy Director 4. Assistant Director	1. Commissioner 2. Joint Commissioner 3. Assistant Commissioner or Deputy Commissioner 4. Inspector"

[F.No. 96/5/2017-CX.I]

(Santosh Kumar Mishra)
Under Secretary to the Government of India

Note:- The principal notification No. 38/2001-Central Excise (N.T.), dated the 26th June, 2001 published in the Gazette of India vide GSR 467(E) dated 26th June, 2001 and was last amended vide Notification No. 28/2014-Central Excise (N.T.) dated 16th September, 2014 published in the Gazette of India vide G.S.R. 652 (E) dated the 16th September, 2014.

NOTIFICATIONS UNDER CENTRAL EXCISE RULE 3

[1] Appointment of officers as Central Excise Officers¹. — In exercise of powers conferred by clause (b) of section 2 of the Central Excise Act, 1944 read with sub-rule (1) of rule 3 of the Central Excise (No. 2) Rules, 2001, the Central Board of Excise and Customs appoints the officers specified in column (2) of the Table below as Central Excise Officers and invests them with all the powers, to be exercised by them throughout the territory of India, of an officer of Central Excise of the rank specified in the corresponding entry in column (3) of the said Table, such powers being the powers of a Central Excise Officers conferred under the said Act and rules made thereunder with effect from 1st July, 2001.

TABLE

Sl. No.	Officers	Rank of Officer of Central Excise
(1)	(2)	(3)
² [1.	Officers of the Directorate General of Central Excise Intelligence, namely :- 1. Principal Director General 2. Principal Additional Director General 3. Additional Director General 4. Additional Director 5. Joint Director 6. Deputy Director or Assistant Director 7. Senior Intelligence Officer or Superintendent 8. Intelligence Officer or Inspector	Principal Chief Commissioner Principal Commissioner Commissioner Additional Commissioner Joint Commissioner Deputy Commissioner or Assistant Commissioner Superintendent Inspector
[2.	Officers of the Directorate General (Vigilance), namely :- 1. Principal Director General 2. Principal Additional Director General 3. Additional Director General 4. Additional Commissioner 5. Joint Commissioner 6. Deputy Commissioner or Assistant Commissioner 7. Superintendent 8. Appraiser 9. Inspector	Principal Chief Commissioner Principal Commissioner Commissioner Additional Commissioner Joint Commissioner Deputy Commissioner or Assistant Commissioner Superintendent Superintendent Inspector
3.	Officers of the Directorate General of Revenue Intelligence, namely :- 1. Principal Director General 2. Principal Additional Director General 3. Additional Director General 4. Additional Director 5. Joint Director 6. Deputy Director or Assistant Director 7. Senior Intelligence Officer 8. Intelligence Officer	Principal Chief Commissioner Principal Commissioner Commissioner Additional Commissioner Joint Commissioner Deputy Commissioner or Assistant Commissioner Superintendent Inspector]

1 Certain actions taken by officers of Customs have been validated with retrospective effect by s. 87 of the Finance (No. 2) Act, 2004, See Part 5 of this Manual for said provisions.

2 Substituted (w.e.f. 15-10-2014) by Notification No. 28/2014-C.E. (N.T.), dated 16-9-2014.

(1)	(2)	(3)
4.	<p>Officers of Directorate General of Central Economic Intelligence Bureau, namely :-</p> <ol style="list-style-type: none"> 1. Deputy Director General 2. Assistant Director General 3. Senior Technical officer 4. Intelligence Officer 	<ol style="list-style-type: none"> 1. ¹[Principal Commissioner or Commissioner, as the case may be] 2. Joint Commissioner 3. Assistant Commissioner or Deputy Commissioner 4. Inspector
² 5.	<p>Officers of the Directorate General of Inspection (Customs and Central Excise), namely :-</p> <ol style="list-style-type: none"> 1. Director General 2. Principal Additional Director General 3. Additional Director General 4. Additional Director 5. Joint Director 6. Deputy Director or Assistant Director 7. Senior Intelligence Officer (Class I and Class II) 8. Inspector 	<p>Chief Commissioner Principal Commissioner Commissioner Additional Commissioner Joint Commissioner Deputy Commissioner or Assistant Commissioner Superintendent Inspector]</p>
6.	<p>Officers of Directorate of Statistics and Intelligence, namely :-</p> <ol style="list-style-type: none"> 1. Director 2. Joint Director 3. Deputy Director 4. Senior Research Officer and Senior Analyst 5. Assistant Director Research and Junior Analyst 6. Statistical Investigator (Senior Grade) 7. Statistical Investigator (Ordinary Grade) 	<ol style="list-style-type: none"> 1. ³[Principal Commissioner or Commissioner, as the case may be] 2. Joint Commissioner 3. Assistant Commissioner or Deputy Commissioner 4. Assistant Commissioner or Deputy Commissioner 5. Superintendent 6. Inspector 7. Inspector
⁴ 7.	<p>Officers of Customs in Special Economic Zones, or in whose jurisdiction hundred percent export oriented undertakings are located, namely :-</p> <ol style="list-style-type: none"> 1. ⁵[Principal Commissioner or Commissioner, as the case may be] 2. Commissioner (Appeals) 3. Additional Commissioner 4. Joint Commissioner 5. Assistant Commissioner or Deputy Commissioner 6. Appraiser 7. Examiner 8. Preventive Officer 	<ol style="list-style-type: none"> 1. ⁶[Principal Commissioner or Commissioner, as the case may be] 2. Commissioner (Appeals) 3. Additional Commissioner 4. Joint Commissioner 5. Assistant Commissioner or Deputy Commissioner 6. Superintendent 7. Inspector 8. Inspector]

¹ Substituted by Notification No. 23/2014-C.E. (N.T.), dated 6-8-2014.

² Substituted (w.e.f. 15-10-2014) by Notification No. 28/2014-C.E. (N.T.), dated 16-9-2014.

³ Substituted by Notification No. 23/2014-C.E. (N.T.), dated 6-8-2014.

⁴ Substituted by M.F. & C.A. (D.R.) Notification No. 1/2003-C.E. (N.T.), dated 13-1-2003.

⁵ Substituted by Notification No. 23/2014-C.E. (N.T.), dated 6-8-2014.

⁶ Substituted by Notification No. 23/2014-C.E. (N.T.), dated 6-8-2014.

(1)	(2)	(3)
8.	Assistant Director (Cost) in Central Excise Commissionerate	Assistant Commissioner or Deputy Commissioner
¹ [9.	Officers of Large Taxpayer Units namely :- 1. Additional Commissioner 2. Joint Commissioner 3. Assistant Commissioner or Deputy Commissioner 4. Superintendent 5. Inspector	1. Additional Commissioner 2. Joint Commissioner 3. Assistant Commissioner or Deputy Commissioner 4. Superintendent 5. Inspector]
² [10	Officers of Customs under whose jurisdiction the godowns and retail outlets of Duty Free Shops at the International Airport are located, namely :- 1. ³ [Principal Commissioner or Commissioner, as the case may be] 2. Commissioner (Appeals) 3. Additional Commissioner 4. Joint Commissioner 5. Assistant Commissioner or Deputy Commissioner 6. Superintendent/Appraiser 7. Examiner/Preventive Officer/Inspector	1. ⁴ [Principal Commissioner or Commissioner, as the case may be] 2. Commissioner (Appeals) 3. Additional Commissioner 4. Joint Commissioner 5. Assistant Commissioner or Deputy Commissioner 6. Superintendent 7. Inspector]

[Authority. — Notification No. 38/2001-C.E. (N.T.), dated 26-6-2001 as amended by Notifications No. 32/2002-C.E. (N.T.), dated 17-9-2002; No. 1/2003-C.E. (N.T.), dated 13-1-2003; No. 37/2004-C.E. (N.T.), dated 5-11-2004; No. 7/2006-C.E. (N.T.), dated 22-3-2006; No. 22/2006-C.E. (N.T.), dated 30-9-2006; No. 8/2013-C.E. (N.T.), dated 23-5-2013 and No. 28/2014-C.E. (N.T.), dated 16-9-2014]

[2] Central Excise Officers invested with specific powers and jurisdiction for adjudication, investigation and other purposes⁵. — In exercise of powers conferred by sub-rule (1) of rule 3 of the Central Excise (No. 2) Rules, 2001, the Central Board of Excise and Customs appoints the officers of Central Excise specified in Column (2) of the Table below, and invests them with all the powers of Central Excise Officers specified in column (3) of the said Table, to be exercised within such jurisdiction and for such purposes as specified in columns (4) and (5) of the said Table respectively with effect from 1st July, 2001.

TABLE

Sl. No.	Central Excise Officers	Central Excise Officers whose powers are to be exercised	Jurisdiction	Purposes
(1)	(2)	(3)	(4)	(5)
1.	All the ⁶ [Principal Commissioner of Central Excise or Commissioner of Central Excise, as the case may be]	⁷ [Principal Commissioner of Central Excise or Commissioner of Central Excise, as the case may be]	Throughout the territory of India	Adjudication and investigation of such cases, as may be assigned by the Board.

1 Inserted by Notification No. 22/2006-C.E. (N.T.), dated 30-9-2006.

2 Inserted by Notification No. 8/2013-C.E. (N.T.), dated 23-5-2013.

3 Substituted by Notification No. 23/2014-C.E. (N.T.), dated 6-8-2014.

4 Substituted by Notification No. 23/2014-C.E. (N.T.), dated 6-8-2014.

5 Effective from 1-7-2001.

6 Substituted by Notification No. 23/2014-C.E. (N.T.), dated 6-8-2014.

7 Substituted by Notification No. 23/2014-C.E. (N.T.), dated 6-8-2014.

The Central Excise Act, 1944

[Act No. 1 of 1944]

[24th February, 1944]

An Act to consolidate and amend the law relating to Central Duties of Excise

Whereas it is expedient to consolidate and amend the law relating to Central duties of excise on goods manufactured or produced in certain parts of India.

It is hereby enacted as follows:-

Chapter I

Preliminary

Section 1. Short title, extent and commencement. -

- (1) This Act may be called the Central Excise Act, 1944.
- (2) It extends to the whole of India.
- (3) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint in this behalf.

Section 2. Definitions. -

In this Act, unless there is anything repugnant in the subject or context, -

- (a) "Adjudicating authority" means any authority competent to pass any order or decision under this Act, but does not include the Central Board of Excise and Customs constituted under the Central Boards of Revenue Act, 1963 (54 of 1963), Commissioner of Central Excise (Appeals) or Appellate Tribunal;
- (aa) "Appellate Tribunal" means the Customs, Excise and Service Tax Appellate Tribunal constituted under section 129 of the Customs Act, 1962 (52 of 1962);
- (aaa) "broker" or "commission agent" means a person who in the ordinary course of business makes contracts for the sale or purchase of excisable goods for others;
- (b) "Central Excise Officer" means Principal Chief Commissioner of Central Excise, Commissioner of Central Excise, Commissioner of Central Excise (Appeals), Additional Commissioner of Central Excise, Joint Commissioner of Central Excise, Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise or any other officer of the Central Excise Department, or any person (including an officer of the State Government) invested by the Central Board of Excise and Customs constituted under the Central Boards of Revenue Act, 1963 (54 of 1963) with any of the powers of a Central Excise Officer under this Act.