

[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 Excise and Customs

New Delhi, the 28th September 2016
6 Asvina, 1938 Saka

Notification No.44 /2016- Service Tax

G.S.R... (E) In exercise of the powers conferred by section 83A of the Finance Act, 1994 (32 of 1994), the Central Board of Excise and Customs hereby makes the following further amendment in the notification of the Government of India, Ministry of Finance, Department of Revenue, No. 30/2005 – Service Tax, dated the 10th August 2005, published vide number G.S.R. 527(E), dated the 10th August, 2005, namely: -

In the said notification, for the Table, the following Table shall be substituted, namely:-

“Table

Sr. No.	Rank of the Central Excise Officer	Amount of service tax or CENVAT credit specified in a notice issued under the Finance Act 1994.
(1)	(2)	(3)
(1)	Superintendent	Not exceeding rupees ten lakh (excluding the cases relating to taxability of services or valuation of services and cases involving extended period of limitation).
(2)	Assistant Commissioner or Deputy Commissioner	Not exceeding rupees fifty lakh (except cases where Superintendents are empowered to adjudicate).
(3)	Joint Commissioner or Additional Commissioner	Rupees fifty lakh and above but not exceeding rupees two crore.
(5)	Commissioner	Without limit.”

Shankar Prasad Sarma
Under Secretary to the Government of India
[F. No. 267/40/2016-CX 8]

Note.- The principal notification No. 30/2005 – Service Tax, dated 10th August 2005 was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i), vide No. G.S.R. 527(E), dated the 10th August, 2005 and was last amended by notification No. 48/2010– Service Tax, dated 8th September, 2010, vide G.S.R. 738 (E) dated 08th September 2010.