

I/60980/2023

F.No. 137/13/2017-ST-PartIII
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
CX & ST Wing

Room No. 263-E, North Block
New Delhi, dated :- 9th February, 2023

Order No. 01/2023

In exercise of the powers conferred by sub-rule (1) of rule 3 of the Central Excise Rules, 2017 and rule 3 of the Service Tax Rules, 1994 read with clause (e) & (f) of sub-section (2) of the section 174 of the Central Goods and Services Tax Act 2017 (12 of 2017), read with Notification No.26/2017-Central Excise (NT) dated the 17th October, 2017, the Central Board of Indirect Taxes and Customs in supersession of Order No. 04/2021 dated 7th December, 2021, hereby reassigns the appeals filed on or before 30th June, 2017 under section 35 of the Central Excise Act, 1944 (1 of 1944), or section 85 of the Finance Act, 1994 (32 of 1994), as the case may be, the details of which are indicated in columns (2) and (3) of the Table in the Annexure to this order, to the Central Excise Officer whose particulars are indicated in column (5) of the said Table, for the purpose of passing Orders-in-Appeal under section 35 of the Central Excise Act, 1944 or section 85 of the Finance Act, 1994, as the case may be.

Encl. Annexure

(Rubal Saroha)
US (CX.1)

Copy to:

1. The Chief Commissioner, CGST & CX, Thiruvananthapuram Zone for information. The appellants may be informed accordingly.
2. Shri Rajeev Kumar, Commissioner (Audit), Kochi for information and further necessary action.
3. Shri Manish Chandra, Commissioner, Central Tax & Central Excise, Kozhikode for information and further necessary action.
4. Dr. T. Tiju, Commissioner, DGRI, Kochi Zonal Unit for information.

(Rubal Saroha)
US (CX.1)