

[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 -CENTRAL EXCISE (N.T.)

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 sub-rule (1) of rule 3 of the Central Excise Rules, 2017 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 makes the following further amendments in notifications of the Government of India in the Ministry of Finance, Department of Revenue, namely:-

1. In the notification no. 38/2001-Central Excise (N.T.), dated the 26th June, 2001, in the Table, -

(i) for Sl. No. 1 and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely: -

Sl. No.	Officers	Rank of Officer of Central Excise
(1)	(2)	(3)
"1.	Officers of the Directorate General of Goods and Services Tax Intelligence, namely: - 1.Principal Director General 2.Director General 3.Principal Additional Director General 4.Additional Director General 5.Additional Director 6.Joint Director 7.Deputy Director or Assistant Director 8.Senior Intelligence Officer or Superintendent or Additional Assistant Director 9.Intelligence Officer or Inspector	Principal Chief Commissioner Chief Commissioner Principal Commissioner Commissioner Additional Commissioner Joint Commissioner Deputy Commissioner or Assistant Commissioner Superintendent Inspector";

(ii) in Sl. No 2, in Column (2), related to Officers of Directorate General (Vigilance), for the words “Superintendent”, the words “Superintendent or Additional Assistant Director” shall be substituted;

(iii) in Sl. No 3, in Column (2), related to Officers of Directorate General of Revenue Intelligence, for the words “Senior Intelligence Officer”, the words “Senior Intelligence Officer or Additional Assistant Director” shall be substituted;

(iv) for Sl. No.5 and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely :-

Sl. No.	Officers	Rank of Officer of Central Excise
(1)	(2)	(3)
“5.	Officers of the Directorate General of Performance Management (Customs, Central Excise and Service Tax) namely :- 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) or Additional Assistant Director 8. Inspector	Chief Commissioner Principal Commissioner Commissioner Additional Commissioner Joint Commissioner Deputy Commissioner or Assistant Commissioner Superintendent Inspector”;

(v) in Sl. No 6, in Column (2), related to the Officers of Directorate of Statistics and Intelligence, for the words “Assistant Director Research and Junior Analyst”, the words “Assistant Director Research and Junior Analyst or Additional Assistant Director” shall be substituted.

2. In the notification no. 28/2008- Central Excise (N.T.) dated 5th June, 2008, in the Table, after Sl. No. 7 and the entries relating thereto, the following Sl. No. and entries shall be inserted, namely: -

Sl. No.	Officers	Central Excise Officers whose powers are to be exercised
(1)	(2)	(3)
“7A.	Additional Assistant Director	Superintendent”.

3. 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: - 1. The principal notification No. 38/2001- Central Excise (N.T.), dated 26th June, 2001 was published in the Gazette of India, vide G.S.R. 467(E), dated the 26th June, 2001 and was last amended vide notification No. 06/2017 - Central Excise (N.T.), dated 14th March, 2017 published in the Gazette of India, vide G.S.R. 238 (E), dated 14th March 2017.

2.The principal notification No. 28/2008- Central Excise (N.T.), dated 5th June, 2008 was published in the Gazette of India vide G S.R. 431 (E), dated the 5th June, 2008 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 16th September, 2014.