

[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. 24/2015 - Central Excise (N.T.)

New Delhi, dated, the 7th, December, 2015

G.S.R.(E).– In exercise of the powers conferred by rule 3 of the Central Excise Rules, 2002, the Central Board of Excise and Customs hereby makes amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) number 27/2014-Central Excise (N.T.), dated the 16th September, 2014, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i) *videnotification* number G.S.R. 651 (E), dated the 16th September, 2014, namely:-

In the said notification, –

1. in Table I(B), –

(a) for serial number 2 and the entries relating thereto, the following serial number and entries shall be substituted, namely:-

(1)	(2)	(3)
“2	Delhi	(i) Audit LTU, Delhi (ii) Audit-I, Delhi (iii) Audit-II, Gurgaon (iv) Appeal-I, Delhi (v) Appeal-II Delhi.”

(b) for serial number 4 and the entries relating thereto, the following serial number and entries shall be substituted, namely:-

(1)	(2)	(3)
“4	Lucknow	(i) Audit, Lucknow (ii) Appeal, Lucknow (iii) Appeal, Kanpur”

(c) for serial number 7 and the entries relating thereto, the following serial number and entries shall be substituted, namely:-

(1)	(2)	(3)
“7	Vadodara	(i) Audit-I, Vadodara (ii) Audit-II, Surat (iii) Audit-III, Vapi (iv) Appeal-I, Vadodara (v) Appeal-II, Vadodara (vi) Appeal-III Vadodara

2. in Table II(B), –

(a) for serial number 1 and the entries relating thereto, the following serial number and entries shall be substituted, namely:–

(1)	(2)	(3)
“1	Ahmedabad	(i) Audit-I, Ahmedabad (ii) Audit-II, Ahmedabad (iii) Audit-III, Rajkot (iv) Appeal-I, Ahmedabad (v) Appeal-II, Ahmedabad (vi) Appeal-III , Rajkot.”.

(b) for serial number 3 and the entries relating thereto, the following serial number and entries shall be substituted, namely:–

(1)	(2)	(3)
“3	Bhopal	(i) Audit-I, Indore (ii) Audit-II, Raipur (iii) Appeal-I, Bhopal (iv) Appeal-II, Bhopal.”.

(c) for serial number 5 and the entries relating thereto, the following serial number and entries shall be substituted, namely:–

(1)	(2)	(3)
“5	Chandigarh	(i) Audit, Chandigarh (ii) Appeal-I, Chandigarh (iii) Appeal-II, Ludhiana”.

(d) for serial number 10 and the entries relating thereto, the following serial number and entries shall be substituted, namely:–

(1)	(2)	(3)
“10	Meerut	(i) Audit-I, Meerut (ii) Audit-II, Ghaziabad (iii) Appeal-I, Meerut (iv) Appeal-II, Noida.”.

(e) for serial number 12 and the entries relating thereto, the following serial number and entries shall be substituted, namely:–

(1)	(2)	(3)
“12	Nagpur	(i) Audit-I, Nagpur (ii) Audit-II, Aurangabad (iii) Appeal, Nagpur”.

3.in Table IV,–

(a) for serial number 1 and the entries relating thereto, the following serial number and entries shall be substituted, namely:–

(1)	(2)	(3)
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“1	(i) Audit-I, Ahmedabad (ii) Audit-II, Ahmedabad (iii) Audit-III, Rajkot (iv) Appeal-I, Ahmedabad (v) Appeal-II, Ahmedabad (vi) Appeal-III, Rajkot	(i) Ahmedabad-I (ii) Ahmedabad-II (iii) Ahmedabad-III (iv) Rajkot (v) Bhavnagar (vi) Kutch Gandhidham”.
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(b) for serial number 2 and the entries relating thereto, the following serial number and entries shall be substituted, namely:-

(1)	(2)	(3)
“2	(i) Audit-Lucknow (ii) Appeal-Lucknow (iii) Appeal- Kanpur	(i) Lucknow (ii) Allahabad (iii) Kanpur (iv) Agra”.

(c) for serial number 4 and the entries relating thereto, the following serial number and entries shall be substituted, namely:-

(1)	(2)	(3)
“4	(i) Audit-I, Indore (ii) Audit-II, Raipur (iii) Appeal-I, Bhopal (iv) Appeal-II , Bhopal .	(i) Bhopal (ii) Indore (iii) Raipur (iv) Gwalior (v) Bilaspur (vi) Jabalpur”.

(d) for serial number 6 and the entries relating thereto, the following serial number and entries shall be substituted, namely:-

(1)	(2)	(3)
“6	(i) Audit, Chandigarh (ii) Appeal-I, Chandigarh (iii) Appeal-II, Ludhiana.	(i) Chandigarh-I (ii) Chandigarh-II (iii) Ludhiana (iv) Jammu and Kashmir (v) Jalandhar”.

(e) for serial number 10 and the entries relating thereto, the following serial number and entries shall be substituted, namely:-

(1)	(2)	(3)
“10	(i) Audit-I, Delhi (ii) Audit-II, Gurgaon (iii) Appeal-I, Delhi (iv) Appeal-II , Delhi.	(i)Delhi-I (ii) Delhi-II (iii) Gurgaon-I (iv) Gurgaon-II (v) Rohtak (vi) Panchkula (vii) Faridabad-I (viii) Faridabad-II (ix) Sonipat (Delhi-III).”.

(f) for serial number 14 and the entries relating thereto, the following serial number and entries shall be substituted, namely:-

(1)	(2)	(3)
“14	(i) Audit-I, Meerut (ii) Audit-II, Ghaziabad (iii) Appeal-I, Meerut (iv) Appeal-II, Noida.	(i) Meerut (ii) Hapur (iii) Ghaziabad (iv) Noida-I (v) Noida-II (vi) Dehradun.”.

(g) for serial number 18 and the entries relating thereto, the following serial number and entries shall be substituted, namely:-

(1)	(2)	(3)
“18	(i) Audit-I, Nagpur (ii) Audit-II, Aurangabad (iii) Appeal, Nagpur.	(i) Nashik-I (ii) Nashik-II (iii) Nagpur-I (iv) Nagpur-II (v) Aurangabad (vi) Wardha.”.

(h) for serial number 22 and the entries relating thereto, the following serial number and entries shall be substituted, namely:-

(1)	(2)	(3)
“22	(i) Audit-I, Vadodara (ii) Audit-II, Surat (iii) Audit-III, Vapi (iv) Appeal-I, Vadodara (ii) Appeal-II, Vadodara (iii) Appeal-III, Vadodara.	(i) Vadodara-I (ii) Vadodara-II (iii) Valsad (iv) Surat-I (v) Surat-II (vi) Daman (vii) Bharuch (viii) Silvassa (ix) Anand .”.

(4) in Table III(A), for serial number 25 and the entries relating thereto, the following serial numbers and entries shall be substituted, namely:-

(1)	(2)	(3)
“25.	Bhopal	In the Districts of Bhopal, Vidisha, Raisen, Hoshangabad, Harda, Sehore, Betul, Sagar, Chhatarpur, Tikamgarh, Damoh and Tehsil Narsingarh of District Rajgarh of the State of Madhya Pradesh
26.	Jaipur	Districts of Jaipur, Ajmer and Tonk in the State of Rajasthan
27	Patna	State of Bihar

28	Large Taxpayer Unit	Throughout the territory of India.”.
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(5) in Table III(B),–

(a) serial number 16 and the entries relating thereto shall be omitted;

(b) serial number 47 and the entries relating thereto shall be omitted;

(c) serial number 73 and the entries relating thereto shall be omitted.

[F.No.96/42/2014-CX.I]

(Santosh Kumar Mishra)

Under Secretary to the Government of India

Note: The principal notification No. 27/2014-Central Excise (N.T.), dated the 16th September, 2014, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i) *vide* G.S.R. 651(E), dated the 16th September, 2014 and subsequently amended *vide*–

1. Notification number 31/2014-Central Excise(N.T.), dated the 15th October, 2014, published *vide* G.S.R.730(E), dated the 15th October, 2014;
2. Notification number 1/2015-Central Excise (N.T.), dated the 20th January, 2015, published *vide*G.S.R.45 (E), dated the 20th January, 2015.