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GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

New Delhi, the 23rd of November, 2017

NOTIFICATION
No. 27/ 2017 - Central Excise (N.T.)

G.S.R.____ (E). - In exercise of the powers conferred by section 37 of the Central Excise Act, 1944 (1 of 1944), the Central Government hereby makes the following rules to amend the Central Excise (Appeals) Rules, 2001, namely:-

- (1) These rules may be called the Central Excise (Appeals) Amendment Rules, 2017.
(2) They shall come into force on the date of their publication in the Official Gazette.
- In the Central Excise (Appeals) Rules, 2001 for rule 10, the following shall be substituted, namely:-
“ 10 (1) The revision application shall be filed in form E.A.-8 before the jurisdictional Principal Commissioner (Revisionary Authority) as per the jurisdiction specified in column (3) of the table below:-

Table

S.No.	Office	Jurisdiction to hear Revision Applications against Commissioner (Appeals) Order (State-wise and Union-Territory wise)
(1)	(2)	(3)
1	Principal Commissioner (RA) and ex-officio Additional Secretary to the Government of India- Delhi	Jammu & Kashmir, Himachal Pradesh, Punjab, Chandigarh, Uttar Pradesh, Delhi, Haryana, Uttarakhand, Bihar, Jharkhand, West Bengal, Andaman & Nicobar Islands, Sikkim, Odisha, Rajasthan, Assam, Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Tripura.
2	Principal Commissioner (RA) and ex-officio Additional Secretary to the Government of India – Mumbai	Andhra Pradesh, Telangana, Karnataka, Kerala, Lakshadweep, Puducherry, Tamil Nadu, Gujarat, Dadra and Nagar Haveli, Daman and Diu, Maharashtra, Goa, Madhya Pradesh, Chhattisgarh.

2. The Board shall pass an order specifying therein an address, phone numbers and other details relating to the Revisionary Authority.

3. The revision application shall be deemed to have been submitted to the said Principal Commissioner (Revisionary Authority) on the date on which it is received in the office of Revisionary Authority.”

F. No. 116/33/2017-CX 3

(Shankar Prasad Sarma)

Under Secretary to the Government of India

Note:- The principal notification No. 32/2001-Central Excise (N.T.), dated the 21st June, 2001 was published *vide* G.S.R. 446 (E), dated the 21st June, 2001 and was last amended *vide* notification No. 23/2014-Central Excise (NT) dated 6th August, 2014 G.S.R. 566 (E), dated the 6th August, 2014.