

**Section 83A of the Finance Act, 1994 – Power of adjudication –
Notified officers – Amendment in Notification No. 30/2005-ST,
dated 10-8-2005**

Notification No. 48/2010 – Service Tax, dated 8-9-2010

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 amendments in the notification of the Government of India, Ministry of Finance, Department of Revenue, No. 30/2005 – Service Tax, dated 10th August 2005, published vide No. 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.	Central Excise Officer	Amount of service tax or CENVAT credit specified in a notice for the purpose of adjudication under Section 83A
(1)	(2)	(3)
(1)	Superintendent of Central Excise	Not exceeding Rs. one lakh (excluding the cases relating to taxability of services or valuation of services and cases involving extended period of limitation.)
(2)	Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise	Not exceeding Rs. five lakhs (except cases where Superintendents are empowered to adjudicate.)
(3)	Joint Commissioner of Central Excise	Above Rs. five lakhs but not exceeding Rs. fifty lakhs
(4)	Additional Commissioner of Central Excise	Above Rs. twenty lakhs but not exceeding Rs. fifty lakhs
(5)	Commissioner of Central Excise	Without limit.