Updated as on 19.02.2015

[Training Material for departmental use]

E-BOOK

On

Organizational Set Up

of

**CBEC** 

**After Cadre Restructuring** 

Note: In this E-book, attempts have been made to know about Organizational Set up of CBEC after Cadre Restructuring. It is expected that it will help the new entrants into the service. Though all efforts have been made to make this document error free, but it is possible that some errors might have crept into the document. If you notice any errors or if you have any suggestion to improve this document, the same may be brought to the notice to the NACEN, RTI, Kanpur on the Email addresses: <a href="mailto:rtinacenkanpur@yahoo.co.in">rtinacenkanpur@yahoo.co.in</a> or <a href="mailto:goyalcp@hotmail.com">goyalcp@hotmail.com</a> (Email address of ADG, RTI, NACEN, Kanpur). This may not be a prefect E-book and all are requested to assist us to make it better.

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#### Organizational Set Up of CBEC after Cadre Restructuring

#### **Organization & Functions**

The CBEC deals with the tasks of formulation of policy concerning levy and collection of Customs and Central Excise duties, prevention of smuggling and administration of matters relating to Customs, Central Excise and Narcotics to the extent under CBEC's purview. The Board is the administrative authority for its subordinate organizations, namely Customs and Customs (Preventive) Commissionerates, Central Excise Commissionerates, Service Tax Commissionerates and the Central Revenue Control Laboratory.

#### Composition and Functions of Central Board of Excise and Customs

The Central Board of Excise and Customs is headed by Chairman and consists of six members. The details of Member (CBEC) are as under:-

- (1). Chairman
- (2). Member (Personnel & Vigilance)
- (3). Member (Central Excise)
- (4). Member (Service Tax)
- (5). Member (Customs & Export promotion)
- (6). Member (Legal & Judicial)
- (7). Member (Budget& Computerization)

#### Attached Offices of CBEC

In the performance of the administrative and executive functions, the Board is assisted by the following attached and subordinate offices.

- (i) Directorate General of Revenue Intelligence
- (ii) Directorate General of Central Excise Intelligence
- (iii) Directorate General of Inspection
- (iv) National Academy of Customs, Excise & Narcotics
- (v) Directorate General of Vigilance
- (vi) Directorate General of Audit
- (vii) Directorate General of Safeguard
- (viii) Directorate General of Systems & Data Management
- (ix) Directorate General of Valuation
- (x) Directorate General of Service Tax
- (xi) Directorate General of Export promotion.
- (xii) Directorate General of Human Resources Development
- (xiii) Directorate of Logistics
- (xiv) Directorate of Publicity and public Relations
- (xv) Directorate of Legal Affairs
- (xvi) Central Revenue Control laboratories.

- (xvii) Office of the Chief Departmental representative
- (xviii) Central Bureau of Narcotics and Chief Controller of Factories.
- (xix) Chief Commissioner (Tax Arrear Recovery)
- (xx) Settlement Commission.

#### Structure of Field Formations under CBEC

With effect from 15.10.2014, there are 119 Central Excise Commissionerates, 22 Service Tax Commissionerates, 60 Customs Commissionerates, 60 Appellate Commissionerates and 08 Large Tax Payer Units (LTU). A new concept of the Commissionerate of Audit Commissionerate has been introduced in this cadre-restructuring. 45 nos. of Audit Commissionerates have also been set up in the country.

#### Now, there are 23 Central Excise Zones, 11 Customs Zones and 04 Service Tax Zones.

Territorial Jurisdiction of various field formations under CBEC has been notified under Customs Act, 1962/ Central Excise Act, 1944 and Finance Act, 1994. The details of the notification issued are as under:-

**Table** 

Sr. No	Relevant section and the name of statute	Notification Number & Date	Impact of notification
1.	Section 4(1) of the Customs Act, 1962	No.78/2014-Customs(NT), dated 16.09.2014 (effective from 15.10.2014)	It notifies the territorial jurisdiction of different Customs Commissionerates or Customs (Preventive) Commissionerates.
2.	Rule 3 of the Central Excise Rules, 2002		It notifies the territorial  Jurisdiction of different Central  Excise Commissionerates.
3.	Rule 3 of the Service Tax Rules, 1994	No.20/2014-ST, dated 16.09.2014 (effective from 15.10.2014)	It notifies territorial Jurisdiction of different Service Tax Commissionerates.

#### Territorial Jurisdiction of Central Excise Commissionerates

The jurisdiction of various Central Excise Commissionerates is given below. It may be seen that these Commissionerates have been divided into two categories-one which are to be headed by Principal Commissioner of Central Excise and the other-to be headed by the Commissioner of Central Excise.

#### <u>Table-I</u>

S.No.	Principal Commissioner of Central Excise	Jurisdiction
(1)	(2)	(3)
1	Ahmedabad-I	The Jurisdiction covers the areas in the City Taluk and the Daskroi Taluk in the District of Ahmedabad excluding the portions and villages of both the Taluks included in the jurisdiction of Ahmedabad-II Commissionerate.
2	Aurangabad	All Districts of Marathwada region of MaharastraState viz Aurangabad, Beed, Jalna, Latur, Nanded, Parbhani, Hingoli and Osmanabad.
3	Bangalore -I	<sup>1</sup> [WARDS: All areas in the BBMP new ward Nos. 57, 58, 79, 80 to 89, 112 to 116, 117 [all areas on left (east) side of Hosur Road starting from Richmond Road - Brigade Road Junction], 147 to 151, 173 and 174. Areas of wards on left (east) side of Bengaluru- Hosur Road in the wards of 189 (part), 190 (part), 191 (part) and 192 (part).  Beyond BBMP Areas: In the areas of Jigani Hobli and Attibele Hobli of Anekal Taluk [excluding areas on the right (north) side of the road starting from Huskur Road -Hosur Road Junction in the east proceeding on Veerasandra Main Road - Bhavani Road - Gollahalli Main Road - Thirupalya Road - Neo Town Road – Koppa -Begur Road joining Bannerghatta - Anekal Road at Koppa Gate in the west comprising of areas in the villages of Maragondanahalli, Hulimangala, S. Bingipura, Hullahalli, Koppa (part), Nallasandra, Jigani (part), Begihal li (part), Mantapa (part), Sakalawara, Laxmipura, Kalkere, Bannerughatt a, Byrappanahalli, Halesampige Halli, Ramasandra, Amani Bidarekere, Bhujangadasana Amanikere, Hullukasavanahalli, Jagalapalya, Vaderahall i, Bhoothanahalli, Bannerughatta Kaval, Bilwaradahalli, Konnaikana Agrahara, Gollahalli of Jigani Hobli of Anekal Taluk and Gollahalli, Hebbug odi (part) and Veerasandra villages of Attibele Hobli of Anekal Taluk]. Areas of Begur Hobli of Bangalore SouthTaluk falling on left (east) side of Bengaluru - Hosur Road. Areas of Varthur Hobli of Bengaluru East Taluk, Sarjapur Hobli of Anekal Taluk in the State of
4	Chandigarh – I	Karnataka".  In the State of Himachal Pradesh, in the Union territory of Chandigarh, in the District of Fatehgarh Sahib of the State of Punjab.
5	Chennai-I	Chennai Corporation Zone Nos. I to V, Ponneri, Gummidipoondi, Uthukottai, Tiruvallur and Poonamallee <sup>2</sup> [and Thiruvotriyur Taluks (not elsewhere covered)] of Tiruvallur District of the State of Tamil Nadu. The Maritime Commissioner's work having the export jurisdiction in Chennai City through Sea Port, Airport and Post Office of export located in Chennai.

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<sup>&</sup>lt;sup>1</sup> Substituted vide notification No. 1/2015-CE (NT), dated 20.01.2015

<sup>&</sup>lt;sup>2</sup> Inserted vide notification No. 1/2015-CE (NT), dated 20.01.2015

S.No.	Principal Commissioner of Central Excise	Jurisdiction
(1)	(2)	(3)
6	Chennai-IV	Chennai Corporation Zone Nos.XII, XIV and XV³(including Pallavarm, St. Thomas Mount Cantonment Boards); Sriperumbudur, Tambaram Taluks; and Tiruporur, Karumbakkam, Kelambakkam, Guduvancherry, Kattankullathur (Kayarambedu, Potheri, Konathi, Thailavaram, Vallanchery villages only) Firkas of Chengalpattu Taluk of Kancheepuram District in the State of Tamil Nadu.
7	Delhi – I	In the areas comprising of part of National Capital Territory of Delhi bound by the Delhi Haryana border on the North and West up to West Juan Drain or Mungaspur Drain intersection and along Mungaspur Drain and Najafgarh Drain till Trinagar or Zakhira; Najafgarh Road from Zakhiraupto Raja Garden Chowk, Ring Road or Mahatma Gandhi Road via DhaulaKuan, Lajpat Nagar upto Maharani Bagh and thereafter Yamuna River up to Delhi Haryana Border.
8	Gurgaon – II	In the Rewari District, Mahendergarh District and IMT Manesar and area on the right side of Delhi-Jaipur Highway (NH-8) starting from village Lakhnola till Sector-95 Haryana Urban Development Authority (HUDA) alongwith green belt and towards west left side of Gurgaon-Pataudi Road upto Dharuhera (Rewari).
9	Hyderabad-I	In the Districts of Adilabad, Nizamabad and Medak of the State of Telangana and following mandals of Ranga Reddy District of the State of Telangana:-Bantaram, Basheerabad, Dharur, Doma, Gandeed, Kulkacharla, Marpalle, Mominpet, Nawabpet, Pargi, Peddemul, Pudur, Tandur, Vikarabad and Yalal.
10	Indore	In the Districts of Indore, Khargone, Khandwa, Barwani, Dhar and Burhanpur of the State of Madhya Pradesh.
11	Kolkata - I	In the Kolkata Municipal Corporation (KMC) Ward nos. 1 to 80.
12	Ludhiana	In Districts of Ludhiana, Moga, Firozpur, Faridkot, Muktsar, Fazilka, Barnala and tehsil Rampura Phul of District Bathinda of the State of Punjab.
13	Meerut	In the Districts of Meerut, Bagpat, Muzaffarnagar, Saharanpur, Shamali and Tehsil of Bijnor and Chandpur in the District of Bijnore and the area of Tehsil Modinagar of District Ghaziabad on both side of Delhi Meerut Road from Kadrabad up to Gangnahar to Kadrarabad in the State of Uttar Pradesh.
14	Mumbai –I	In wards A, B, C, D, E, F, G, H, K (East) of the Municipal Corporation of Greater Mumbai of the State of Maharashtra and in the areas in the Continental Shelf, or as the case may be, in the exclusive Economic Zone of India declared as designated areas by the Central Government from time to time.
15	Mumbai-II	In the wards L, <sup>4</sup> [M(E), M(W) and], N of Municipal Corporation of

<sup>&</sup>lt;sup>3</sup> Inserted vide notification No. 1/2015-CE (NT), dated 20.01.2015

<sup>4</sup>Inserted vide notification No. 31/2014-CE (NT), dated 15.10.2014

S.No.	Principal Commissioner of Central Excise	Jurisdiction
(1)	(2)	(3)
		Greater Mumbai of the State of Maharashtra.
16	Nagpur - I	Area falling south of Hingna Road from Hingna Tahsil border to Road joining Hingna Road T-Point- Ring Road- Khamla Square - Ajni Square-Ajni Railway Flyover- Wanjari Nagar- Kukde-lay-Out T-Point and area falling west of the road joining Kukde lay out T point Rameshwari square to Padmawati Nagar T point and area falling north of road joining Padmawati Nagar T point to Somalwada square on N.H.7 and area on the west of N.H.7 from Somalwada square up to Nagpur District border and Hingna Tahsil of Nagpur District.
17	Pune- I	In the areas of entire Maval Taluka, north western corner of Haveli Taluka enclosed by the boundary of Pimpri –Chinchwad Municipal Corporation area, the area covered by Pimpri- Chinchwad Municipal Corporation (except Moshi, Bhosari, Kasarwadi and Dapodi) and in the Mulshi Taluka, the area lying to the North of Mula River and Mulshi Lake.
18	Pune-II	In the areas of Junnar, Ambegaon and parts of Haveli and Khed Talukas excluding the part of Khed Taluka enclosed by the Pune-Nasik Highway and Chakan-Shikrapur Road meeting at the junction (Chakan Chowk) of these two roads in the District of Pune. In Haveli Taluka of Pune District, the Gram Panchayat areas of Moshi, Bhosari, Kasarwadi, Dapodi and the adjoining areas of the said villages lying on the western side of road starting from the Alandi Bridge (on river Indrayani) and further extending as the Alandi – Dighi - Kalas Road joining the Holkar Bridge via Deccan College Chowk and Bombay Sappers Road further enclosed by river Mulla upstream upto Harris Bridge Dapodi.
19	Raigad	In the District of Raigad of the State of Maharashtra excluding the areas bounded by Old Mumbai-Pune Highway on the west side up to Navada Phata and northern side of Maharashtra Industrial Development Corporation (MIDC) main road from Navada Phata upto Bel Naka Police Chowkie and in the eastern side from Bel Naka along private road from K-10 to PL-45 along the outer boundaries of MIDC (Maharashtra Industrial Development Corporation) Taloja upto the northern boundaries of Raigad District.
20	Raipur	In the Districts of Dantewada, Bastar, Kanker, Kondagaon, Sukma, Dhamtari, Mahasamund, Narainpur, Bijapur, Rajnandgaon, Kawardha (Kabirdham), Bematara, Balod, Gariaband, Durg and Raipur (excluding the tehsils of Tilda) of the State of Chhattisgarh.
21	Rajkot	Area of Rajkot, Jamnagar, Devbhumi Dwarka and Morbi (excluding Halvad Taluk) Districts of Gujarat
22	Vadodara-I	The Districts of Vadodara and Chota Udaipur excluding the following areas (a) Waghoria Taluka (b) Area of Karjan Taluka and Vadodara Taluka bound by Vadodara- Mumbai railway line on the west, on the east by the boundaries of Karjan Taluka and Vadodara Taluka, on the

S.No.	Principal Commissioner of Central Excise	Jurisdiction
(1)	(2)	(3)
		north by Jambuva river, on the south by the boundaries of Vadodara District (c) Area of Vadodara Taluka- bound on the east by National Expressway NE-1, on the west by Vadodara- Ahmedabad Railway line, on the north by Mahi river and on the south by Chyapuri (Channi)-Godhra Railway line, and (d) Area of Vadodara Taluka- bound on the west by Mumbai- Vadodara Railway line, on the north by Gujarat Industrial Development Corporation (GIDC) Ring Road from Vadsar overbridge to Sussen crossroad, on the south by Jambuva river, and on the east by old National Highway No.8.
23	Vadodara-II	The Districts of Panchmahal and Dahod, <sup>5</sup> [Talukas namely, Kadana,Khanpur, Lunavada and Santrampur of Mahis agar District] and the following areas of District of Vadodara:-  (a) Waghodia Taluka,  (b) Area of Karjan Taluka and Vadodara Taluka bound by Vadodara-Mumbai railway line on the west, on the east by the boundaries of Karjan Taluka and Vadodara Taluka, on the north by Jambuva river, on the south by the boundary of Vadodara District, and  (c) Area of Vadodara Taluka bound on the west by Mumbai-Vadodara railway line, on the north by GIDC (Gujarat Industrial Development Corporation) Ring Road from Vadsar overbridge to Sussen crossroads, on the south by Jambuva river, and on the east by old National Highway No.8.
24	Visakhapatnam (Visakhapatnam-I)	In the Districts of Srikakulam, Vizianagaram and Visakhapatnam excluding the mandals of Nakkapalli, Sarvasidhi Rayavaram, Yelamanchili, Rambilli, Kasimkota, Atchutapuram, Paravada, Anakapalli, Chodavaram, Cheedikada, Hukumpeta, Butchayyapeta, Kotauratla, Makavarapalem, Ravikamatham, Madugula, Paderu, Pedabayalu, Munchingiputtu, Gangaraju Madugula, Chintapalle, Gudem Kothaveedhi, Payakaraopeta, Koyyuru, Roluguntla, Narsipatnam, Nathavaram, Pedagantyada, Munagapaka, Sabbavaram, Golugunta and Gajuwaka mandal but including the villages/ Areas of Thunglam and the entire area falling under Autonagar Industrial Area, Akkareddipalem, Mindi, Nathayyapalem, Dolphin's Nose and Yarada of Gajuwaka mandal in the State of Andhra Pradesh.
25	Large Taxpayer Unit	Throughout the territory of India

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 $<sup>^{\</sup>rm 5}$  Inserted vide notification No. 31/2014-CE (NT), dated 15.10.2014

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S.No.	Commissioner of Central Excise	Jurisdiction
(1)	(2)	(3)
1	Agra	Districts of Agra, Ferozabad, Hathras, Mathura, Aligarh, Auraiya, Etawah, Farrukhabad, Kannauj, Mainpuri, Etah and Kasganj of the State of Uttar Pradesh.
2	Ahmedabad-II	Area on the eastern side of Sabarmati river starting from Nehru Bridge towards northern side of Relief Road extending upto Kalupur. On the southern side, to the east of railway track from Kalupur Bridge to Sarangpur Bridge, from Sarangpur Bridge to the northern side of the road from Sarangpur Bridge to the corner of Patel Mills on Rakhial Road via Hathikhai, from Patel Mills, there is an imaginary boundary lying on the outer boundary of Patel Mills and Raipur Mills (including both mills) and, then, the wall separating Raipur Mills and Vivekanand Mills, the imaginary boundary runs through the road between Rakhial society and Rakhial village passing through the backside of Monogram Mills upto Naroda Highway, from there it includes the area lying on the eastern side of Narol - Naroda Highway upto the intersection of Narol-Naroda Highway and Odhav Road at Indian Oil Corporation and Muthia, Ainasan, Pardhol, Vehlal, Jukha, Naroda, Lialsis, Navrangpura villages of Dascroi Taluka. The jurisdiction also includes the entire area of City Taluka and all villages of Dascroi Taluka on the western side of Sabarmati river. It also includes Sanand, Dholka, Bavla, Mandal, Dhandhuka, Viramgam and Detroj-Rampura Talukas of Ahmedabad District, Ranpur and Barvala Talukas of Botad District and Dasada Taluka of Surendranagar District.
3	Ahmedabad-III	Areas of Gandhinagar, Banaskantha, Mehsana, Patan, Sabarkantha and Arravali Districts of Gujarat.
4	Allahabad	In the Districts of Allahabad, Varanasi, Mirzapur, Deoria, Azamgarh, Ballia, Ghazipur, Jaunpur, Maharajganj, Siddharth Nagar, Pratapgarh, Gorakhpur, Sonbhadra, Mau, Sant Ravi Das Nagar, Kaushambi, Banda, Chitrakot, Kushinagar, Sant Kabir Nagar and Chandauli of the State of Uttar Pradesh
5	Alwar	In the Districts of Alwar, Bharatpur, Dholpur, Dausa, Karauli and Sawai Madhopur of Rajasthan
6	Anand	The Districts of Anand and Kheda, <sup>6</sup> [Balasinor and Virpur Talukas of Mahisagar District] and the area of Vadodara Taluka - bound on the east by National

 $<sup>^6\,</sup>$  Inserted vide notification No. 31/2014-CE (NT), dated 15.10.2014

S.No.	Commissioner of Central Excise	Jurisdiction
(1)	(2)	(3)
		Expressway NE-1, on the west by Vadodara-Ahmedabad railway line, on the north by Mahi river, and on the south by Chayapuri (Channi)- Godhra railway line.
7	Bangalore –II	7[WARDS: In the areas of BBMP new ward numbers 9, 10 [part – excluding the areas on the right (south) side of Outer Ring Road towards Hebbal covering entire BEL Industrial Area], 11 to 16, 38 [part – excluding areas on the right (east) of Bengaluru – Tumkur Road (NH4) upto Outer Ring Road Junction], 39 to 42, 43, 44, 67, 68, 69, 70 and 71.  Beyond BBMP Areas: Areas in the villages of Lakshmipura, Somashettihalli, Ganigarahalli, Chikbanavara, Gu ddahalli (OG) and Thirumalapura of Yeshwantpur Hobli in Bengaluru North Taluk. Areas in Hesaraghatta Hobli of Bengaluru North Taluk, areas of Dasanapura Hobli [excluding the village of Kachohalli, Machohalli, Bylakonenahalli, Byandahalli, Kadabag ere, Giddenahalli, Mallasandra, Gattisiddanahalli (B), Kittanahalli, Nagasandra of Dasanapura Hobli], areas of Nelamangala Taluk on both sides of Bengaluru – Tumkur Road (NH4) upto Nelamangala Junction of NH4 and NH48 on Tumkur Road [excluding the villages of Kanuvanahalli, Goravanahalli, Hosahalli, Avalakuppe, Soladvan ahalli of Kasaba Hobli of Nelamangala Taluk]. Further areas on the right side of Bengaluru – Tumkur Road (NH4) from Nelamangala Junction of NH4 (NH48) and State Highway Road Number 74 on Tumkur Road of Nelamangala Taluk of Bengaluru Rural District upto Tumkur District Border. All areas of Talukas of Kunigal, Tumkur, Gubbi, Tiptur, Turuvekere, and Chikkanayakanahalli in the Tumkur District. Areas falling on the left (south) side of NH4 (Bengaluru – Pune Road) of Shira Taluk including the areas in the villages of Seebi Agrahara, Jodidevarahalli, Kappanahalli, Brahmasandra, Kallenahalli, Vaddanahalli of Kallambella Hobli of Sira Taluk"
8	Bangalore-III	WARDS: In the areas of BBMP new ward numbers 10 [part – the areas falling on the right (south) side of Outer Ring Road towards Hebbal covering entire BEL Industrial Area], 17, 35, 36, 37, 38 [part – areas on the right (east) of Bengaluru - Tumkur Road (NH4) upto Outer Ring Road Junction], 45, 64 to 65, 66, 72 to 76, 77 to 78, 90 to 108, 109, 110 to 111, 117 [all areas on right (west) side of Hosur Road starting from Richmond Road - Brigade Road

 $<sup>^7</sup>$  Inserted vide notification No. 1/2015-CE (NT), dated 15.10.2015

S.No.	Commissioner of Central Excise	Jurisdiction
(1)	(2)	(3)
		Junction], 118, 119, 120 to 122, 123 to 138, 139, 140, 141, 142, 143, 144, 145, 146, 152, 153 to 156, 157 to 172, 175 to 188. Areas of ward on right (west) side of Bengaluru - Hosur Road in the wards of 189 (part), 190 (part), 191 (part), 192 (part), 193 to 198. Beyond BBMP Areas: Areas on the left side of Bengaluru - Tumkur Road (NH4) from Nelamangala Junction of NH4 and NH48 of Nelamangala Talukof Bengaluru Rural District upto Tumkur District Border. Further all areas on the right side of NH48 while proceeding from Nelamangala Junction towards Mangalore. All the areas of Magadi Taluk of the Bengaluru Rural District. Areas in the villages of Kachohalli, Machohalli, Bylakonenahalli,Byandahalli, Kadabage re, Siddenahalli, Mallasandra, Gattisiddanahalli, Gotavanahalli, Nagasandra of Dasanapurahobli in Bengaluru North Taluk. Areas in the villages of Kanuvanahalli, Goravanahalli, Hosahalli, Avalakuppe, Soladvan ahalli of Kasabahobli of Nelamangala Taluk. Areas in the village of Seegehalli, Kodigehalli, Kodegehalli (OG), Kannahalli, Mangan ahalli and Kenchanapura of Yeshwantapura Hobli of Bengaluru North Taluk, Kengeri Hobli, Tavarekere Hobli, Uttarahalli Hobli and Kanakapura Taluk. Areas under Ramananagar Taluk and Chennapatna Taluk of Ramanagara District. All areas on the right (north) side of the road starting from Huskur Road - Hosur Road Junction in the east proceeding on Veerasandra Main Road - Bhavani Road - Gollahalli Main Road - Thirupalya Road - Neo Town Road - Koppa - Begur Road joining Bannerghatta - Anekal Road at KoppaGate in the west, comprising of areas in the villages of Maragondanahalli, Hulimangala, S. Bingipura, Hullahalli, Koppa (part), Nallasandra, Jigani(part), Begihalli (part), Mantapa (part), Sakalawara, Laxmipura, Kalkere, Bannerughatta, Byrappanahalli, Halesampige Halli, Ramasandra, AmaniBidarekere, Bhujangadasan a Amanikere, Hullukasavanahalli, Jagalapalya, Vaderahalli, Bhooth anahalli, Bannerughatta Kaval, Bilwaradahalli, Konnaikana Agrahar a, Gollahalli of Jigani Hobli of Anekal Taluk a
9	Bangalore-IV	District".  BBMP WARDS: All areas of BBMP new ward numbers 1 to 8.
7	Dangarore-1 v	DDIVIT WANDS. All areas of DDIVIT HEW WARD HUMBUCIS I to 8.

S.No.	Commissioner of Central Excise	Jurisdiction
(1)	(2)	(3)
		Beyond BBMP Areas: All areas in Yelahanka and Jala Hobli of Bengaluru North Taluk of Bengaluru Urban District. All areas in the Doddaballapurand Devanahalli Taluks of Bengaluru Rural District. Areas in the revenue Districts of Chitradurga, Davangere and Haveri in the State of Karnataka. All areas on the Taluks of Pavagada, Madhugiri and Korategere of Tumkur District, areas falling on the right (north) side of NH4 (Pune Road) of ShiraTaluk excluding the areas of villages of Seebi Agrahara, Jodidevarahalli, Kappanahalli, Brahmasandra, Kallenahalli, Vaddan ahalli of KallambellaHobli of Sira Taluk".
10	Bangalore-V	BBMP WARDS: All areas of BBMP new ward numbers 18 to 34, 46 to 56 and 59 to 63.  Beyond BBMP Areas: All areas in the Bengaluru East Taluk of Bengaluru Urban District excluding Varthurhobli. All areas of Hoskote Taluk of Bengaluru Rural District. All areas in entire Kolar and Chikballapur Districts in the State of Karnataka]
11	Belapur	In the ward nos. of 8, 9, 10 and 11 of the Thane Municipal Corporation falling under Thane Taluka in Thane District, area of Navi Mumbai Municipal Corporation and area on the North side of Taloja Maharashtra Industrial Development Corporation road up to the boundary of Thane District bounded by Old Mumbai Pune Highway on the west side and outer boundary of Maharashtra Industrial Development Corporation area along the private road from K-10 to PL-45 and the eastern boundaries of Maharashtra Industrial Development Corporation Taloja up to the Thane/Raigad District boundary.
12	Belgaum	In the Districts of Belgaum, Bellary, Raichur, Bijapur, Bagalkot, Gadag, Dharwad, Gulbarga, Koppal, Bidar and Yadgir in the State of Karnataka.
13	Bharuch	Bharuch District, Narmada District and the area north to Kim river falling under Mangrol Taluka of Surat District.
14	Bhavnagar	Area of Bhavnagar, Surendranagar (except Dasada- Patdi Taluk), Amreli, Junagadh, Porbandar, Gir-Somnath Districts and Botad and Gadhda Taluk of Botad District, and Halvad Taluk of Morbi District of Gujarat and Diu in the Union territory of Daman and Diu.
15	Bilaspur	In the Tehsils of Tilda of Raipur District and District of Koria, Surguja, Jashpur, Korba, Raigarh, Champa – Janjgir, Bilaspur,

S.No.	Commissioner of Central Excise	Jurisdiction
(1)	(2)	(3)
		Mungeli, Baloda Bazar, Surajpur and Balrampur of the State of Chhattisgarh.
16	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.
17	Bhubaneswar –I	In the Districts of Cuttack (except Athagarh Sub-Division), Kandhamal, Kendrapara, Khurda, Jagatsinghpur, Puri, Nayagarh, Ganjam, Rayagada, Gajapati, Koraput, Malkangiri, Nabrangpur and Kalahandi of the State of Odisha.
18	Bhubaneswar –II	In the Districts of Angul, Balasore, Bhadrak, Dhenkanal, Jajpur, Keonjhar, Mayurbhanj and Athagarh sub-division of Cuttack District of the State of Odisha.
19	Bolpur	In the Districts of Murshidabad, Birbhum, Purulia and Bardhaman (Except Sub-Division Durgapur of Bardhaman District) in the State of West Bengal.
20	Calicut	In the Districts of Trichur, Palakkad, Malappuram, Kozhikode, Wayanad, Kannur and Kasargod (excluding the area comprised in Malkipara tea factory, being part of Pariyaram village of Mukundapuram taluk of the District of Trichur), of the State of Kerala, Mahe Commune of the Union territory of Puducherry and the Union territory of Lakshadweep.
21	Chandigarh – II	In the Districts of Patiala, Rupnagar, Sangrur, Ajitgarh, Mansa and Bathinda (excluding tehsil Rampura Phul) of the State of Punjab.
22	Chennai-II	Chennai Corporation Zone Nos.VI to XI and XIII <sup>8</sup> [and all other areas of Ambattur,Maduravoyal and Madhavaram Taluks of Tiruvallur D istrict (not elsewhere covered) in the State of Tamil Nadu.]
23	Chennai-III	Kattankulathur Firka (Excepting Kayarambedu, Potheri, Konathi, Thailavaram, Vallanchery and Kattankallathur villages), Manamadhi, Chengalpattu and Palur Firkas of Chengalpattu Taluk, Kancheepuram Taluk of Kancheepuram District, Pallipattu and Tiruttani Taluks of Tiruvallur District, Vellore and Krishnagiri Districts of the State of Tamil Nadu.
24	Cochin	In the District of Ernakulam, Kottayam and Idukki of the State of Kerala and Mallapally Taluk, Thiruvalla taluk, Ayiroor village of Ranni taluk, Aranmula, Mezhuveli, Kulanada and Kindangannoor villages of Kozhencherry Taluk of Pathanamthitta District of

<sup>&</sup>lt;sup>8</sup> Inserted vide notification No. 1/2015-CE (NT), dated 20.01.2015

S.No.	Commissioner of Central Excise	Jurisdiction	
(1)	(2)	(3)	
		Kerala State, the whole of Alleppey District of Kerala State except Mavelikkara and Karthikappally Taluks and the area comparising of Kollukumalai Tea factory (being a part of Kottagudi village of Uthamapalayam Taluk of the District of Theni) in the State of Tamilnadu.	
25	Coimbatore	In the Districts of Coimbatore, Nilgiris and in the District of Tirupur (excluding Dharapuram, Kangeyam Taluks and Uthukkuli Firka and Kunnathur Firka of Avinashi Taluk) of the State of Tamil Nadu and the area comprising of Malkipara Tea factory (being a part of Pariyaram village of Mukundapuram Taluk of Trichur District of the State of Kerala)	
26	Daman	Area of District of Daman of Union territory of Daman and Diu and area of Umbergaon Taluka of Valsad District.	
27	Dhanbad	District of Dhanbad, Jamtara, Deoghar, Dumka, Pakur, Godda and Sahebganj in the State of Jharkhand	
28	Dehradun	In the Districts of Dehradun, Haridwar, Tehri Garhwal, Pauri Garhwal, Rudraprayag, Uttar Kashi and Chamoli in the State of Uttarakhand.	
29	Delhi – II	In the areas comprising of the part of National Capital Territory of Delhi (excluding the areas included in Delhi-I) and including Trans Yamuna Area (East Delhi) of National Capital Territory of Delhi and areas bound by West Juan Drain or Mungaspur Drain on Delhi Haryana Border upto Zakhira, Najafgarh Road upto Raja Garden Chowk, Ring Road or Mahatma Gandhi Road via DhaulaKuan, Lajpat Nagar (Southern Part), upto Maharani Bagh and Delhi Haryana Border on the south and south west of Delhi.	
30	Sonepat (Delhi-III)	Districts of Panipat and Sonepat in the State of Haryana	
31	Dibrugarh	Districts of Tinsukia, Dibrugarh, Sibsagar, Jorhat of the state of Assam and District of Tirap, Changlang, Anjaw, Lohit, Lower Dibang Valley, Dibang Valley in the State of Arunachal Pradesh and the Districts of Mokokchung, Longleng, Mon, Tuensung of the State of Nagaland.	
32	Durgapur	In the Districts of Bankura and Sub-Division Durgapur of Bardhaman District in the State of West Bengal.	
33	Faridabad – I	District Faridabad, Ballabhgarh and Palwal on the western side of Mathura Road in the State of Haryana.	
34	Faridabad – II	District Faridabad, Ballabhgarh and Palwal on the eastern side of Mathura Road in the State of Haryana.	

S.No.	Commissioner of Central Excise	Jurisdiction	
(1)	(2)	(3)	
35	Ghaziabad	In the District of Ghaziabad (excluding area covered on both sides of Meerut-Delhi Road from Gang Nahar to Kadrabad in the Tehsil Modinagar of District Ghaziabad) of the State of Uttar Pradesh starting from Delhi-Uttar Pradesh border and bound in the South by the National Highway No. 24 Bypass road upto its crossing with Delhi-Kanpur (main) Railwayline and thereafter bound first in the West by the said line and then in the South and East by 'Maant Khand Ganga Nahar' passing through "Kot-ka-pul" and Maant Poshak Gang Nahar in the District of Gautam Buddh Nagar in the State of Uttar Pradesh	
36	Goa	In the State of Goa.	
37	Gurgaon – I	Gurgaon District excluding the area of Industrial Model Township (IMT) Manesar and the area on the rightside of Delhi-Jaipur Highway (NH-8) starting from village Lakhnola till Sector-95 HUDA alongwith green belt and towards west left side of Gurgaon-Pataudi Road upto Dharuhera (Rewari) and District of Mewat.	
38	Guntur	In the Districts of Guntur, Krishna and West Godavari of the State of Andhra Pradesh	
39	Guwahati	Districts of Kamrup, Nalbari, Morigaon, Borpeta, Dhubri, Bongaigaon, Kokrajhar, Goalpara, Sonitpur, Darrang, North Lakhimpur, Dhemaji of the State of Assam and the State of Arunachal Pradesh (except the District of Tirap, Changlang, Anjaw, Lohit, Lower Dibang Valley, Dibang Valley) and the Districts of East Garo Hills, West Garo Hills and South Garo Hills of the State of Meghalaya.	
40	Gwalior	In the Districts of Dewas, Jhabua, Ratlam, Mandsaur, Shajapur, Ujjain, Guna, Rajgarh (Excluding Tehsil Narsingarh), Gwalior, Shivpuri, Datia, Morena, Sheopur, Neemuch, Bhind, Ashoknagar, Agar and Alirajpur of the State of Madhya Pradesh.	
41	Haldia	In the Districts of East Midnapur and West Midnapur; block Amta-I, Amta-II, Bagnan-I, Jagatballavpur, Panchla, Udayanarayanpur, Domjur and Uluberia-II of Howrah District in the State of West Bengal; and the Union teritory of Andaman and Nicobar Islands.	
42	Hapur	In the Districts of Hapur, Amroha, Moradabad, Tehsil Dhampur, Nagina and Nazibabad of District Bijnore, Districts Sambhal, Rampur, Bareilly, Badaun and Pilibhit of the State of Uttar Pradesh and District Udhamsingh Nagar, Pithoragarh, Champawat, Nainital, Bageswar, and Almora in the State of Uttarakhand.	
43	Hyderabad-II	In the Districts of Hyderabad and Mahboobnagar of the State of	

S.No.	Commissioner of Central Excise	Jurisdiction	
(1)	(2)	(3)	
		Telangana and following Mandals of Ranga Reddy District of the State of Telangana:- Kandukur, Maheswaram, Shamshabad and Rajendranagar.	
44	Hyderabad-III	In the Districts of Karimnagar, Warangal, Khammam and Nalgonda of the State of Telangana and the following mandals of Ranga Reddy District of the State of Telangana:- Ghatkesar, Hayathnagar, Ibrahimpatnam, Keesara, Malkajgiri, Manchal, Saroornagar, Uppal and Yacharam.	
45	Hyderabad-IV	In the District of Ranga Reddy but excluding the areas falling under the said Ranga Reddy District of the State of Telangana under the jurisdiction of Hyderabad-I, Hyderabad-II and Hyderabad-III Commissionerates.	
46	Jabalpur	In the Districts of Jabalpur, Narsinghpur, Mandla, Dindori, Katni, Umaria, Shahdol, Anuppur, Chhindwara, Seoni, Balaghat, Satna, Panna, Rewa, Sidhi and Singroli of the State of Madhya Pradesh.	
47	Jaipur	Districts of Jaipur, Ajmer and Tonk in the State of Rajasthan	
48	Jalandhar	In the Districts of Amritsar, Tarn Taran, Gurdaspur, Jalandhar, Kapurthala, Pathankot, Shaheed Bhagat Singh Nagar and Hoshiarpur of the State of Punjab	
49	Jammu and Kashmir	In the State of Jammu and Kashmir.	
50	Jamshedpur	District of East Singhbhum, West Singhbhum & Saraikela- Kharsawan in the State of Jharkhand	
51	Jodhpur	In the Districts of Jodhpur, Nagaur, Pali, Sirohi, Jalore, Barmer, Jaisalmer, Bikaner, Churu, Ganganagar, Hanumangarh, Sikar and Jhunjhunu of the State of Rajasthan	
52	Kakinada (Visakhapatnam-II)	In the territory of Yanam in the Union territory of Puducherry and in the Districts of East Godavari and Visakhapatnam in the State of Andhra Pradesh other than the areas mentioned under the jurisdiction of Visakhapatnam Commissionerate.	
53	Kanpur	Districts of Kanpur, Kanpur Dehat, Unnao, Jhansi, Jalaon, Mahoba, Hamirpur, Lalitpur of the State of Uttar Pradesh	
54	Kolhapur	Area consisting of the Districts of Satara, Sangli, Kolhapur, Ratnagiri and Sindhudurg in the State of Maharashtra.	
55	Kolkata - II	In the District of Howrah except blocks Amta-I, Amta-II, Bagnan-I, Jagatballavpur, Panchla, Udayanarayanpur, Domjur and Uluberia-II of Howrah District in the State of West Bengal.	
56	Kolkata - III	In the Districts of North 24 Parganas and Nadia in the State of West	

S.No.	Commissioner of Central Excise	Jurisdiction	
(1)	(2)	(3)	
		Bengal.	
57	Kolkata - IV	In the District of Hooghly in the State of West Bengal.	
58	Kolkata - V	Entire District of South 24 Parganas and Ward no 81 to 141 of Kolkata Municipal Corporation (KMC) in the State of West Bengal.	
59	Kutch (Gandhidham)	District of Kutch in the State of Gujarat	
60	Lucknow	Districts of Faizabad, Ambedkar Nagar, Gonda, Balrampur, Bahraich, Shrawasti, Basti, Sitapur, Hardoi, Lakhimpur Kheri, Shahjahanpur, Raibareilly, Sultanpur, Amethi, Fatehpur, Lucknow and Barabanki of the State of Uttar Pradesh	
61	Madurai	In the Districts of Madurai, Ramanathapuram, Sivagangai, Theni (except Kolukamalai Tea Factory being a part of Kottakudi village of Uthamapalayam Taluk), Dindigul (except D.Gudalur village of Palayam Fikra of Vedasandur Taluk) and Taluks of Virudhunagar, Sattur and Aruppukottai of Virudhunagar District of the State of Tamilnadu.	
62	Mangalore	In the Districts of Uttara Kannada, Dakshina Kannada and Udupi in the State of Karnataka	
63	Mumbai-III	In the wards S and T of Municipal Corporation of Greater Mumba and adjoining areas of Thane Taluka bound by west side of Eastern Express Highway from Mulund Check Naka to Kapurbawdi and Ghodbunder Road up to Thane Municipal Limit, of the State of Maharashtra.	
64	Mumbai- IV	In the wards of K (West), P (South), P (North), R (South) R (Central) and R (North) of Municipal Corporation of Greater Mumbai of the State of Maharashtra	
65	Mysore	In the Districts of Mysore, Mandya, Chamarajnagar, Hassan, Chikmagalur, Shimoga and Kodagu in the State of Karnataka.	
66	Nagpur - II	Municipal Corporation limit of Nagpur City except area covered under Nagpur-I Commissionerate; Nagpur Rural Tehsil except area covered under Nagpur-I Commissionerate; Tehsils of Kamptee, Ramtek, Parseoni, Kalmeshwar, Katol, Narkhed, Saoner, Mouda, Kuhi, Umrer, Bhiwapur of Nagpur District; Districts of Bhandara and Gondia.	
67	Nasik - I	Entire District of Nasik (excluding Maharashtra Industrial Development Corporation -Ambad and Village-Vilholi of Nasik Taluka, Igatpuri Taluka and Sinnar Taluka) and Districts of Jalgaon, Dhule and Nandurbar in the State of Maharashtra.	

S.No.	Commissioner of Central Excise	Jurisdiction		
(1)	(2)	(3)		
68	Nasik - II	Maharashtra Industrial Development Corporation (MIDC) -Ambad and Village-Vilholi of Nasik Taluka, Igatpuri Taluka and Sinnar Taluka in the District of Nasik and entire District of Ahmednagar in the State of Maharashtra.		
69	Nellore (Visakhapatnam- III)	In the Districts of Sri Potti Sriramulu Nellore, Prakasam and Dr. Y.S.Rajasekhara Reddy Cuddapah(Kadapa) of the State of Andhra Pradesh.		
70	Noida-I	Areas falling under the control and jurisdiction of New Okhla Industrial Development Authority (NOIDA) in the Districts of Gautam Budha Nagar in the State of Uttar Pradesh.		
71	Noida-II	Areas falling in the Districts of Bulandshahar and Gautam Budha Nagar in the State of Uttar Pradesh excluding the areas falling under the jurisdiction of Commissioner of Central Excise, Commissionerate, Noida-I and Ghaziabad.		
72	Panchkula	In the Districts of Panchkula, Karnal, Ambala, Kaithal, Kurukshetra and Yamunanagar in the State of Haryana.		
73	Patna	State of Bihar		
74	Puducherry	In the Union territory of Puducherry (except Mahe, Yanam and Karaikal) and Districts of Villupuram, Cuddalore and Thiruvannamalai and Madurantakam, Thirukalukundram, Uthiramerur, Cheyyur and Melmaruvathur Taluks of Kanchipuram District in the State of Tamil Nadu.		
75	Pune-III	District of Solapur and the Talukas of Velhe, Bhor, Purandar, Baramati, Daund, Indapur, and parts of 'Pune City' Taluka, Haveli Taluka and Mulshi Taluka in the District of Pune.  The jurisdiction in the parts of Haveli and 'Pune City' Talukas shall be its Southern and South-Western portion bounded in the North by the Solapur-Pune Highway upto Hadapsar Railway flyover; from there, the boundary shall be the Satara-Pune-Mumbai Railway Line upto Sangamwadi Railway Bridge; from thereon, River Mula-Mutha upto the Sangam of Mula and Mutha Rivers and further, the boundary shall be the Mula River upto the border of Haveli-Mulshi Taluka; the part of Mulshi Taluka lying to the South of Mula River and Mulshi Lake.		
76	Pune-IV	Areas under Shirur Taluka, parts of Khed, Haveli, and 'Pune City' Talukas in the District of Pune.  In Khed Taluka, the part of Khed Taluka enclosed by the Pune-Nasik Highway and Chakan-Shikrapur Road meeting at the junction (Chakan Chowk) of these two roads. In Haveli and 'Pune		

S.No.	Commissioner of Central Excise	Jurisdiction	
(1)	(2)	(3)	
		City' Talukas, the area bounded in the West by the road starting from the Alandi Bridge (on river Indrayani) and further extending as the Alandi – Dighi - Kalas Road joining the Holkar Bridge via Deccan College Chowk and Bombay Sappers Road; further, the boundary shall be River Mula upto the Sangam of Rivers Mula and Mutha; further the boundary shall be along River Mutha upto the Sangamwadi Railway (river) Bridge; from thereon, the boundary shall be the Pune-Satara Railway Line upto Hadapsar Railway flyover, from thereon, the boundary shall be the Pune-Solapur Highway upto the boundary of Haveli Taluka.	
77	Ranchi (Ranchi-I)	Districts of Garhwa, Palamu, Latehar, Loherdaga, Gumla, Simdega, Ranchi, Khunti, Ramgarh, Chatra and Hazaribagh in the State of Jharkhand	
78	Bokaro (Ranchi-II)	Districts of Bokaro, Koderma and Giridih in the State of Jharkhand	
79	Rohtak	Districts of Rohtak, Jhajjar, Bhiwani, Hisar, Sirsa, Fatehabad an Jind in the State of Haryana	
80	Rourkela	In the Districts of Sundargarh, Sambalpur, Deogarh, Jharsuguda, Subarnapur, Boudh, Bargarh, Bolangir and Nuapada in the State of Odisha.	
81	Salem	In the Districts of Salem, Namakkal, Erode, and Dharapuram, Kangeyam taluks and Uthukkuli Firka and Kunnathur Firka of Avinashi Taluk in the District of Tirupur and Taluks of Dharmapuri, Pennagaram, Palacode, Uthangarai, Harur, Pappireddipatti of Dharmapuri District of the State of Tamil Nadu.	
82	Shillong	In the States of Tripura, Mizoram, Manipur, Nagaland (except the Districts of Mokokchung, Longleng, Mon, Tuensung) and Meghalaya (except the Districts of East, West and South Garo Hills) and the Districts of Nagaon, Silchar, Karimgunj, Hailakandi, North Cachar Hills, Karbi Anglong and Golaghat in the State of Assam.	
83	Siliguri	Districts of Darjeeling, Jalpaiguri, <sup>9</sup> [Alipurduar],Coochbehar, Uttar and Dakshin Dinajpur and Malda in the State of West Bengal and the entire State of Sikkim.	
84	Silvassa	Area of the Union territory of Dadra and Nagar Haveli and Meghwad Village of Valsad District of Gujarat State lying within Dadra and Nagar Haveli.	
85	Surat-I	Tapi District and the following areas fallilng in Surat District:-	

<sup>&</sup>lt;sup>9</sup> Inserted vide notification No. 31/2014-CE (NT), dated 15.10.2014

S.No.	Commissioner of Central Excise	Jurisdiction
(1)	(2)	(3)
		(a) areas of Surat City bound on the north by south bank of river Tapi, on the south by National Highway NH-6, on the east by National Highway NH-8 and on the west by Sachin-Magdalla road; (b) area of Kamrej Taluka and Palsana Taluka bound by river Tapi on the north and on the south by Surat-Bhusaval railway line; (c) areas of Mandvi Taluka on the south of river Tapi; and (d) areas of Bardoli and Mahuva Talukas.
86	Surat-II	Whole of District of Surat excluding the following areas:  (a) areas of Surat City bound on the north by south bank of river Tapi, on the south by National Highway NH-6, on the east by National Highway NH-8 and on the west by Sachin-Magdalla road; (b) area of Kamrej Taluka and Palsana Taluka bound by river Tapi on the north and on the south by Surat-Bhusaval railway line; (c) areas of Mandvi Taluka on the south of river Tapi; (d) area north to Kim River falling under Mangrol Taluka of Surat District; and (e) areas of Bardoli and Mahuva Talukas.
87	Thane-I	In the areas comprising of <sup>10</sup> [Wada Taluk, Jawahar Taluk, Mokhada Taluk of Palghar District, Bhiwandi Taluk], Shahapur Taluk, Murbad Taluk, Ullhasnagar Taluk, [from East side of Eastern Express highway to Kapurbawadi and Ambernath Taluk, Kalyan Taluk, Thane City of Thane Taluk of Thane District], ghodbunder Road upto Thane Municipal limit and Thane creek from Kalwa Bridge upto Nagla Bunder of the State of Maharashtra.
88	Thane-II	In the District of <sup>11</sup> [Palghar] of the State of Maharashtra, the area comprising of Vasai taluka, Palghar Taluka, Dahanu Taluka, Talasari Taluka, Thane Taluka of Thane District from Nagla Bunder Police Chowky to Dahisar Check naka (consisting of Mira Bhayandar, Kashimira, Kashigaon, Ghodbunder village upto Vasai Creek) including creek from Naglabunder upto Arabian Sea.
89	Tirunelveli	In the Districts of Tuticorin, Thirunelveli, Kanayakumari and Rajapalayam Taluk, Srivilliputhur Taluk, Sankarankoil Taluk and Sivakasi Taluk of Virudhunagar District of the State of Tamil Nadu.
90	Tiruchirappalli	In the Districts of Tiruchirappalli, Perambalur, Ariyalur, Karur, Pudukottai, Thanjavur, Thiruvarur, Nagapattinam and D. Gudalur

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Substituted vide notification No. 1/2015-CE (NT), dated 20.01.2015

Substituted vide notification No. 1/2015-CE (NT), dated 20.1.2015

S.No.	Commissioner of Central Excise	Jurisdiction	
(1)	(2)	(3)	
		village of Palayam Fikra of Vedasandur Taluk of Dindigul District in the State of Tamil Nadu and Karaikal Region of Puducherry Union territory.	
91	Tirupathi	In the Districts of Chittoor, Anantapur and Kurnool of the State of Andhra Pradesh.	
92	Thiruvananthpuram	In the Districts of Thiruvananthapuram, Kollam, Karthikapally and Mavelikkara tehisils in the District of Allepey, Ranni tehisil except Ayiroor village, Adoor tehisil, Kozhenchery tehisil except villages Aranmula, Mezhveli, Kulanada and Kidanganoor in the tehisil of Kozhencherry Taluk of Pathanamthitta District of the State of Kerala	
93	Udaipur	In the Districts of Udaipur, Rajsamand, Bhilwara, Chittorgarh, Pratapgarh, Dungarpur, Banswara, Bundi, Baran, Kota and Jhalawar of the State of Rajasthan	
94	Valsad	Area of District of Navsari, Dang and Valsad excluding Umbergaon Taluka and village Meghwad of Valsad District.	
95	Wardha	Districts of Wardha, Amravati, Akola, Yavatmal, Buldhana, Washim, Chandrapur, Gadchiroli of the State of Maharashtra.	
96	Large Taxpayer Unit (LTU)	Throughout the territory of India	

<u>Note:</u> The jurisdiction of different Central Excise Commissionerates has been notified vide notification No. 27/2014-CE (NT), dated 16.9.2014 as amended vide notification No. 31/2014-CE (NT), dated 15.10.2014 and notification No. 1/2015-CE (NT), dated 20.01.2015.

#### Territorial Jurisdiction of Customs or Customs Preventive Commissionerates

The jurisdiction of the various Customs Commissionerates ( sixty Nos.) has been notified vide notification No. 78/2014-Customs (NT), dated 16.09.2014 ( w.e.f. 15.10.2014) and the same is as under:-

	<u>Table-III</u>			
No.	Area		Designation of Officer	
(1)	(2)	(3)	(4)	(5)
(1)	The National Capital Territory of Delhi, all Inland Container Depots in the State of Haryana and the New Okhla Industrial	of Customs (General), Delhi; (ii)Commissioner of Customs, (Airport), Delhi; (iii)Principal Commissioner of Customs, Air Cargo Complex, (Import), Delhi; (iv)Commissioner of Customs, Air Cargo Complex, (Export), Delhi; (v)Principal Commissioner of Customs, Inland Container Depot, Tughlakabad (Import) Delhi; (vi)Commissioner of Customs, Inland Container Depot, Tughlakabad (Export), Delhi; (vii)Commissioner of Customs, Inland Container Depot, Tughlakabad (Export), Delhi; (vii)Commissioner of Customs, Inland Container Depot Patparganj and other Inland Container Depots, Delhi.	Container Depot, Tughlakabad (Export), Delhi; (vii)Commissioner of Customs, Inland Container Depot Patparganj and other Inland Container Depots, Delhi.	Deputy Commissioners, or Assistant Commissioners, of Customs working under the control of - (i) Commissioner of Customs (General), Delhi; (ii)Commissioner of Customs, (Delhi Airport), Delhi; (iii)Principal Commissioner of Customs, Air Cargo Complex, (Import), Delhi; (iv)Commissioner of Customs, Air Cargo Complex, (Export), Delhi; (iv)Principal Commissioner of Customs, Inland Container Depot, Tughlakabad (Import) Delhi; (vi) Commissioner of Customs, Inland Container Depot, Tughlakabad (Export), Delhi; (vii)Commissioner of Customs, Inland Container Depot, Tughlakabad (Export), Delhi; (vii)Commissioner of Customs, Inland Container Depot Patparganj and other Inland Container Depots, Delhi.
(2)	The National Capital Territory of Delhi, the whole of the	Commissioner of Customs (Preventive),	Additional Commissioners, or Joint Commissioners, of	Deputy Commissioners, or Assistant

No.	Area		<b>Designation of Officer</b>	
(1)	(2)	(3)	(4)	(5)
	State of Haryana and the New Okhla Industrial	Delhi .	Customs working under the control of the Commissioner of Customs (Preventive), Delhi.	Commissioners, of Customs working under the control of the Commissioner of Customs (Preventive), Delhi.
(3)	The whole of the - (i) State of Punjab (ii)State of Himachal Pradesh; (iii)State of Jammu and Kashmir; (iv)Union territory of Chandigarh.	Commissioner of Customs (Preventive), Amritsar.	Additional Commissioners, or Joint Commissioners, of Customs working under the control of the Commissioner of Customs (Preventive), Amritsar.	Deputy Commissioners, or Assistant Commissioners, of Customs working under the control of the Commissioner of Customs (Preventive), Amritsar.
(4)	The whole of the State of Rajasthan.	Commissioner of Customs (Preventive), Jodhpur.	Additional Commissioners, or Joint Commissioners, of Customs working under the control of the Commissioner of Customs (Preventive), Jodhpur.	Deputy Commissioners, or Assistant Commissioners, of Customs working under the control of the Commissioner of Customs (Preventive), Jodhpur .
(5)	The whole of the – (i) State of Punjab; (ii) State of Himachal Pradesh; (iii)Union territory of Chandigarh.	Commissioner of Customs, Ludhiana.	Additional Commissioners, or Joint Commissioners, of Customs working under the control of the Commissioner of Customs, Ludhiana.	Deputy Commissioners, or Assistant Commissioners, of Customs working under the control of the Commissioner of Customs, Ludhiana.
(6)	(i) Chhatrapati Shivaji International Airport (International Terminal), the area and airports under the jurisdiction of the Municipal Corporation of Greater Mumbai, area under the Districts of Thane and Raigad in the	(i)Principal Commissioner of Customs (I) - (Airport), Mumbai, Zone – III; (ii)Commissioner of Customs (II) – (Airport Special Cargo), Mumbai, Zone – III; (iii) Principal Commissioner of	Additional Commissioners, or Joint Commissioners, of Customs working under control of - (i) Principal Commissioner of Customs (I) - (Airport), Mumbai, Zone – III; (ii)Commissioner of Customs (II) – (Airport Special Cargo), Mumbai, Zone – III;	Deputy Commissioners, or Assistant Commissioners, of Customs working under control of - (i) Principal Commissioner of Customs (I) - (Airport), Mumbai, Zone – III; (ii)Commissioner of Customs (II) –

No.	Area		<b>Designation of Officer</b>	
(1)	(2)	(3)	(4)	(5)
	State of Maharashtra; (ii) Santacruz Electronic [Special Economic Zone].	Customs (III) – (Air Cargo Complex-Import), Mumbai, Zone – III; (iv) Commissioner of Customs (IV) – (Air Cargo Complex-Export), Mumbai, Zone– III; (v) Commissioner of Customs (V) – (Air Cargo Complex-General), Mumbai, Zone – III.	Customs (IV) – (Air Cargo Complex -Export), Mumbai, Zone – III; (v) Commissioner of Customs (V) – (Air Cargo Complex -General), Mumbai, Zone – III.	(Airport Special Cargo), Mumbai, Zone – III; (iii)Principal Commissioner of Customs (III) – (Air Cargo Complex - Import), Mumbai, Zone – III; (iv)Commissioner of Customs (IV) – (Air Cargo Complex - Export), Mumbai, Zone – III; (v) Commissioner of Customs (V) – (Air Cargo Complex - General), Mumbai, Zone – III.
(7)	Mumbai, Thane and Raigad Districts in the State of Maharashtra .	Principal Commissioner of Customs (Preventive), Mumbai.	Additional Commissioners, or Joint Commissioners, of Customs working under the control of the Principal Commissioner of Customs (Preventive), Mumbai.	Deputy Commissioners, or Assistant Commissioners, of Customs working under the control of the Principal Commissioner of Customs (Preventive), Mumbai.
(8)	(i) Jawaharlal Nehru Port and the Container Freight Stations under the jurisdiction of the Jawahar Customs House situated in Talukas Uran and Panvel of Raigad Districts of Maharashtra;	Principal Commissioner of Customs (Nhava Sheva-I), Mumbai, Zone-II.	Additional Commissioners, or Joint Commissioners, of Customs working under the control of Principal Commissioner of Customs (Nhava Sheva-I), Mumbai, Zone-II.	Deputy Commissioners, or Assistant Commissioners, of Customs working under the control of Principal Commissioner of Customs (Nhava Sheva-I), Mumbai, Zone-II.
	(ii) The designated areas in the Continental Shelf and Exclusive Economic Zone of India as declared by the Government of	Principal Commissioner of Customs (Nhava Sheva-II), Mumbai, Zone-II.	Additional Commissioners, or Joint Commissioners, of Customs working under the control of Principal Commissioner of Customs (Nhava Sheva-II),	Deputy Commissioners, or Assistant Commissioners, of Customs working under the control of Principal

No.	Area		<b>Designation of Officer</b>	
(1)	(2)	(3)	(4)	(5)
	India from time to time.		Mumbai, Zone-II.	Commissioner of Customs (Nhava Sheva-II), Mumbai, Zone-II.
		Commissioner of Customs (Nhava Sheva-III), Mumbai, Zone-II.	Additional Commissioners, or Joint Commissioners, of Customs working under the control of Commissioner of Customs (Nhava Sheva-III), Mumbai, Zone-II.	Deputy Commissioners, or Assistant Commissioners, of Customs working under the control of Commissioner of Customs (Nhava Sheva-III), Mumbai, Zone-II.
		Commissioner of Customs (Nhava Sheva-IV), Mumbai, Zone-II.	Additional Commissioners, or Joint Commissioners, of Customs working under the control of Commissioner of Customs (Nhava Sheva-IV), Mumbai, Zone-II.	Deputy Commissioners, or Assistant Commissioners, of Customs working under the control of Commissioner of Customs (Nhava Sheva-IV), Mumbai, Zone-II.
		Commissioner of Customs (Nhava Sheva-V), Mumbai, Zone-II.	Additional Commissioners, or Joint Commissioners, of Customs working under the control of Commissioner of Customs (Nhava Sheva-V), Mumbai, Zone-II.	Deputy Commissioners, or Assistant Commissioners, of Customs working under the control of Commissioner of Customs (Nhava Sheva-V), Mumbai, Zone-II.
		Commissioner of Customs (Nhava Sheva-General), Mumbai, Zone-II.	Additional Commissioners, or Joint Commissioners, of Customs working under the control of Commissioner of Customs (Nhava Sheva-General), Mumbai, Zone-II.	Deputy Commissioners, or Assistant Commissioners, of Customs working under the control of Commissioner of Customs (Nhava Sheva-General), Mumbai, Zone-II.
(9)	(i) Port of Mumbai; (ii)Inland Container Depot, Mulund;	Principal Commissioner of Customs	Additional Commissioners, or Joint Commissioners, of	Deputy Commissioners, or Assistant

No.	Area		<b>Designation of Officer</b>	
(1)	(2)	(3)	(4)	(5)
	(iii) The area under the jurisdiction of following Districts of Maharashtra: Mumbai City, Mumbai Suburban, Thane and Raigad;	(General), Mumbai, Zone-I.	Customs working under the control of Principal Commissioner of Customs (General) Mumbai Zone-I.	
	(iv) The designated areas in the Continental Shelf and Exclusive Economic Zone of India as declared by the Government of India from time to time.	Commissioner of Customs (Import- I), Mumbai, Zone- I.	Additional Commissioners, or Joint Commissioners, of Customs working under the control of Commissioner of Customs (Import-I), Mumbai Zone-I.	Deputy Commissioners, or Assistant Commissioners, of Customs working under the control of Commissioner of Customs (Import-I), Mumbai Zone-I.
		Commissioner of Customs (Import- II), Mumbai, Zone-I.	Additional Commissioners, or Joint Commissioners, of Customs working under the control of Commissioner of Customs (Import-II), Mumbai Zone-I.	Deputy Commissioners, or Assistant Commissioners, of Customs working under the control of Commissioner of Customs (Import-II), Mumbai Zone-I.
		Commissioner of Customs (Export- I), Mumbai, Zone- I.	Additional Commissioners, or Joint Commissioners, of Customs working under the control of Commissioner of Customs (Export-I), Mumbai Zone-I.	Deputy Commissioners, or Assistant Commissioners, of Customs working under the control of Commissioner of Customs (Export-I), Mumbai Zone-I.
		Commissioner of Customs (Export- II), Mumbai, Zone-I.	Additional Commissioners, or Joint Commissioners, of Customs working under the control of Commissioner of Customs (Export-II), Mumbai Zone-I.	Deputy Commissioners, or Assistant Commissioners, of Customs working under the control of Commissioner of Customs (Export-II), Mumbai Zone-I.
(10)	(i) Port of Chennai, Port of Ennore (Kamarajar Port), Minor Port	Principal Commissioner of Customs (I), Airport, Chennai.	Additional Commissioners, or Joint Commissioners, of Customs working under	Deputy Commissioners, or Assistant Commissioners, of

No.	Area		<b>Designation of Officer</b>	
(1)	(2)	(3)	(4)	(5)
	Kattupalli, the Anna International Airport and the area under the jurisdiction of the Chennai Corporation and		the control of Principal Commissioner of Customs (I), Airport, Chennai.	Customs working under the control of Principal Commissioner of Customs (I), Airport, Chennai.
	Ambattur, Gummidipoondi, Poonamallee and Ponneri Taluks of Thiruvallur District, Tambaram Taluk and Inland Container Depots at Sriperumpudur Taluk of Kancheepuram District and the designated areas in the Continental Shelf and Exclusive Economic Zone of India as declared by the Government of India from time to time; (ii) Chennai Special Economic Zone.	Commissioner of Customs (II), Chennai.	Additional Commissioners, or Joint Commissioners, of Customs working under the control of Commissioner of Customs (II), Chennai.	Deputy Commissioners, or Assistant Commissioners, of Customs working under the control of Commissioner of Customs (II), Chennai.
		Principal Commissioner of Customs (III), Chennai.	Additional Commissioners, or Joint Commissioners, of Customs working under the control of Principal Commissioner of Customs (III), Chennai.	Deputy Commissioners, or Assistant Commissioners, of Customs working under the control of Principal Commissioner of Customs (III), Chennai.
		Commissioner of Customs (IV), Chennai.	Additional Commissioners, or Joint Commissioners, of Customs working under the control of Commissioner of Customs (IV), Chennai.	Deputy Commissioners, or Assistant Commissioners, of Customs working under the control of Commissioner of Customs (IV), Chennai.
		Commissioner of Customs (V), Chennai.	Additional Commissioners, or Joint Commissioners, of Customs working under the control of Commissioner of Customs (V), Chennai.	Deputy Commissioners, or Assistant Commissioners, of Customs working under the control of Commissioner of Customs (V), Chennai.
		Commissioner of Customs (VI), Chennai.	Additional Commissioners, or Joint Commissioners, of Customs working under	Deputy Commissioners, or Assistant Commissioners, of

No.	Area	Designation of Officer		
(1)	(2)	(3)	(4)	(5)
			the control of Commissioner of Customs (VI), Chennai.	Customs working under the control of Commissioner of Customs (VI), Chennai.
		Principal Commissioner of Customs (VII), Air Cargo Complex, Chennai.	Additional Commissioners, or Joint Commissioners, of Customs working under the control of Principal Commissioner of Customs (VII), Air Cargo Complex, Chennai.	Deputy Commissioners, or Assistant Commissioners, of Customs working under the control of Principal Commissioner of Customs (VII), Air Cargo Complex, Chennai.
		Commissioner of Customs, (VIII) (General), Chennai.	Additional Commissioners, or Joint Commissioners, of Customs working under the control of Commissioner of Customs, (VIII) (General), Chennai.	Deputy Commissioners, or Assistant Commissioners, of Customs working under the control of Commissioner of Customs, (VIII) (General), Chennai.
(11)	(a) The whole of the State of Tamil Nadu [excluding the areas falling under the jurisdiction of - (i) Principal Commissioner of Customs(I), Airport, Chennai; (ii) Commissioner of Customs (II) Chennai; (iii) Principal Commissioner of Customs (III), Chennai; (iv) Commissioner of Customs (IV), Chennai; (v) Commissioner of Customs (V), Chennai; (v) Commissioner of Customs (V), Chennai; (vi) Commissioner		Additional Commissioners, or Joint Commissioners, of Customs working under the control of the Commissioner of Customs (Preventive), Tiruchirappalli.	Deputy Commissioners, or Assistant Commissioners, of Customs working under the control of the Commissioner of Customs (Preventive), Tiruchirappalli.

No.	Area		Designation of Officer	
(1)	(2)	(3)	(4)	(5)
	of Customs (VI), Chennai; (vii) Principal Commissioner of Customs (VII), Air Cargo Complex, Chennai; (viii)Commissioner of Customs, (VIII) (General), Chennai; (b)The Union territory of Puducherry excluding Mahe Commune and Yanam Territory.			
(12)	Port of Tuticorin and the area under the jurisdiction of the District of Tuticorin and designated areas in the Continental Shelf and Exclusive Economic Zone of India as declared by the Government of India from time to time.	Commissioner of Customs, Tuticorin.	Additional Commissioners, or Joint Commissioners, of Customs working under the control of the Commissioner of Customs, Tuticorin.	Deputy Commissioners, or Assistant Commissioners, of Customs working under the control of the Commissioner of Customs, Tuticorin.
(13)	(i) Ports of Kolkata and Haldia, Netaji Subhash Chandra International Airport, the area under the jurisdiction of Kolkata, Howrah and South Suburban Corporations, so much of the Hooghly river as is downstream of the Northern limit of Kolkata Port, and all lands as are within 10 kilometers of high water mark at spring tide on either side of the river;	(i) Principal Commissioner of Customs(Port), Kolkata; (ii) Principal Commissioner of Customs (Airport and Air Cargo Complex), Kolkata.	Additional Commissioners, or Joint Commissioners, of Customs working under the control of- (i) Principal Commissioner of Customs (Port), Kolkata; (ii) Principal Commissioner of Customs (Airport and Air Cargo Complex), Kolkata.	Commissioner of Customs (Port),

No.	Area		<b>Designation of Officer</b>	
(1)	(2)	(3)	(4)	(5)
	(ii)The Andaman and Nicobar Islands ; (iii)FALTA [Special Economic Zone].			
(14)	The whole of the – (i) State of West Bengal, except the areas falling under the districts of Darjeeling, Jalpaiguri, Coochbehar and North Dinajpur; (ii) Union territory of the Andman and Nicobar Islands; (iii)Districts of Purnea, Katihar, Sahabganj and Godda in the State of Bihar.	Commissioner of Customs (Preventive), West Bengal .	Additional Commissioners, or Joint Commissioners, of Customs working under the control of the Commissioner of Customs (Preventive), West Bengal .	
(15)	The whole of the State of Karnataka excluding the areas falling under the jurisdiction of Commissioner of Customs, Mangalore.	(i) Commissioner of Customs, Bengaluru City ,Bengaluru; (ii) Principal Commissioner of Customs, Airport and Air Cargo Complex, Bengaluru.	Additional Commissioners, or Joint Commissioners, of Customs working under the control of- (i) Commissioner of Customs, Bengaluru City, Bengaluru; (ii) Principal Commissioner of Customs, Airport and Air Cargo Complex, Bengaluru.	Deputy Commissioners, or Assistant Commissioners, of Customs working under the control of- (i) Commissioner of Customs, Bengaluru City, Bengaluru; (ii) Principal Commissioner of Customs, Airport and Air Cargo Complex, Bengaluru.
(16)	The whole of the areas in the Districts of Uttar Kannada, Dakshina Kannada, Kodugu, Hassan, Chickmagalur, Shimoga, Belgaum, Bijapur, Udupi, Gadag, Dharwad, Koppal, Bellary, Raichur, Bagalkot,	Commissioner of Customs, Mangalore.	Additional Commissioners, or Joint Commissioners, of Customs working under the control of the Commissioner of Customs, Mangalore.	Deputy Commissioners, or Assistant Commissioners, of Customs working under the control of the Commissioner of Customs, Mangalore.

No.	Area		<b>Designation of Officer</b>	
(1)	(2)	(3)	(4)	(5)
	Gulbarga and Bidar in the State of Karnataka including areas under Mangalore Port.			
(17)	Port of Cochin, Cochin Airport, Cochin Special Economic Zone and Customs formations under the area under the jurisdiction of Greater Cochin Development Authority.	Commissioner of Customs, Cochin .	Additional Commissioners, or Joint Commissioners, of Customs working under the control of the Commissioner of Customs, Cochin.	Deputy Commissioners, or Assistant Commissioners, of Customs working under the control of the Commissioner of Customs, Cochin.
(18)	The whole of the (i) State of Kerala; (ii) Union territory of Lakshadweep; (iii)Mahe Commune and Yanam territory of the Union territory of Puducherry.	Commissioner of Customs (Preventive), Cochin	Additional Commissioners, or Joint Commissioners, of Customs working under the control of the Commissioner of Customs (Preventive), Cochin.	Deputy Commissioners, or Assistant Commissioners, of Customs working under the control of the Commissioner of Customs (Preventive), Cochin .
(19)	(a)The whole of the State of Gujarat (excluding the areas falling under the jurisdiction of - (i) Commissioner of Customs (Preventive) Jamnagar; (ii) Commissioner of Customs, Kandla (iii) Commissioner of Customs, Mundra; (b)The Union territory of Dadra and Nagar Haveli; (c)Daman of the Union territory of Daman and Diu.	Principal Commissioner of Customs, Ahmedabad.	Additional Commissioners, or Joint Commissioners, of Customs working under the control of the Principal Commissioner of Custom, Ahmedabad.	Deputy Commissioners, or Assistant Commissioners, of Customs working under the control of the Principal Commissioner of Customs, Ahmedabad.
(20)	(i) The whole of the area in the Districts	Commissioner of Customs,	Additional Commissioners, or Joint	Deputy Commissioners, or

No.	Area		Designation of Officer	
(1)	(2)	(3)	(4)	(5)
	of Surendranagar (except Dasada Taluka), Rajkot, Porbandar, Jamnagar, Morbi, Amreli, Bhavnagar and Junagadh in the State of Gujarat; (ii) Diu of the Union territory of Daman and Diu.	(Preventive), Jamnagar .	Commissioners, of Customs working under the control of the Commissioner of Custom, (Preventive), Jamnagar.	Assistant Commissioners, of Customs working under the control of the Commissioner of Customs, (Preventive), Jamnagar.
(21)	The whole of the District of Kachchh in the State of Gujarat including Kandla Port and Airport and Kandla Special Economic Zone (excluding the area covered under Taluka of Mundra in the District of Kachchh).	Commissioner of Customs, Kandla.	Additional Commissioners, or Joint Commissioners, of Customs working under the control of the Commissioner of Customs, Kandla.	Deputy Commissioners, or Assistant Commissioners, of Customs working under the control of the Commissioner of Customs, Kandla.
(22)	The whole of the Taluka of Mundra in the District of Kachchh in the State of Gujarat including the area of Gujarat Adani Port and Special Economic Zone Limited (including Port and Airport) and Gujarat Maritime Board Port (Minor Port).	Principal Commissioner of Customs, Mundra.	Additional Commissioners, or Joint Commissioners, of Customs working under the control of the Principal Commissioner of Customs, Mundra.	Deputy Commissioners, or Assistant Commissioners, of Customs working under the control of the Principal Commissioner of Customs, Mundra.
(23)	Port of Visakhapatnam, Gangavaram Port, Visakhapatnam International Airport, Visakhapatnam Special Economic Zone and the areas under the Greater Visakhapatnam Municipal Corporation of	Principal Commissioner of Customs, Visakhapatnam.	Additional Commissioners, or Joint Commissioners, of Customs working under the control of the Principal Commissioner of Customs, Vishakahpatnam.	Deputy Commissioners, or Assistant Commissioners, of Customs working under the control of the Principal Commissioner of Customs, Vishakahpatnam.

No.	Area		Designation of Officer	
(1)	(2)	(3)	(4)	(5)
	Visakhapatnam in the State of Andhra Pradesh .			
(24)	The whole of the State of Andhra Pradesh (excluding the areas falling under the jurisdiction of Principal Commissioner of Customs, Visakhapatnam).	Commissioner of Customs (Preventive), Vijayawada .	Additional Commissioners, or Joint Commissioners, of Customs working under the control of the Commissioner of Customs( Preventive), Vijayawada .	Deputy Commissioners, or Assistant Commissioners, of Customs working under the control of the Commissioner of Customs (Preventive), Vijayawada.
(25)	Area consisting of the Districts of Pune, Satara, Sangli, Kolhapur, Ratnagiri, Solapur, and Sindhudurg in the State of Maharashtra including all Minor Ports, International Airports, Inland Container Depots/Container Freight Stations and all preventive/ antismuggling formations in the jurisdiction.	Commissioner of Customs, Pune.	Additional Commissioners, or Joint Commissioners, of Customs working under the control of the Commissioner of Customs, Pune.	Deputy Commissioners, or Assistant Commissioners, of Customs working under the control of the Commissioner of Customs, Pune.
(26)	Area consisting of entire State of Goa including Marmagoa Port, International Airports, Inland Container Depots/ Container Freight Stations and all preventive/ antismuggling formations, sea patrolling and shore guard formations in the jurisdiction, but excluding all Minor Ports in the State.	Commissioner of Customs, Goa .	Additional Commissioners, or Joint Commissioners, of Customs working under the control of the Commissioner of Customs, Goa .	Deputy Commissioners, or Assistant Commissioners, of Customs working under the control of the Commissioner of Customs, Goa .

No.	Area		<b>Designation of Officer</b>	
(1)	(2)	(3)	(4)	(5)
(27)	The whole of the States of- (i) Meghalaya; (ii) Assam; (iii)Arunachal Pradesh; (iv)Nagaland; (v) Manipur; (vi) Mizoram; (vii)Tripura.	Commissioner of Customs (Preventive), Shillong.	Additional Commissioners, or Joint Commissioners, of Customs working under the control of the Commissioner of Customs (Preventive), Shillong.	Deputy Commissioners, or Assistant Commissioners, of Customs working under the control of the Commissioner of Customs (Preventive), Shillong.
(28)	(i)The whole of the States of Bihar and Jharkhand; (ii)Districts of Darjeeling, North Dinajpur, South Dinajpur, Maldha (Ingrajbazar) in the State of West Bengal; (iii)The whole of the State of Sikkim.	Commissioner of Customs (Preventive), Patna .	Additional Commissioners, or Joint Commissioners, of Customs working under the control of the Commissioner of Customs (Preventive), Patna.	Deputy Commissioners, or Assistant Commissioners, of Customs working under the control of the Commissioner of Customs (Preventive), Patna.
(29)	The whole of the States of Uttar Pradesh and Uttarakhand.	Commissioner of Customs (Preventive), Lucknow.	Additional Commissioners, or Joint Commissioners, of Customs working under the control of the Commissioner of Customs (Preventive), Lucknow.	Deputy Commissioners, or Assistant Commissioners, of Customs working under the control of the Commissioner of Customs (Preventive), Lucknow.
(30)	The Districts of Hyderabad and Ranga Reddy of the State of Telangana (excluding Special Economic Zone/ Export Oriented Units).	Principal Commissioner of Custom, Hyderabad.	Additional Commissioners, or Joint Commissioners, of Customs working under the control of the Principal Commissioner of Customs, Hyderabad.	Deputy Commissioners, or Assistant Commissioners, of Customs working under the control of the Principal Commissioner of Customs, Hyderabad.
(31)	The whole of the State of Odisha.	Commissioner of Custom, (Preventive) Bhubaneswar.	Additional Commissioners, or Joint Commissioners, of Customs working under the control of the	Deputy Commissioners, or Assistant Commissioners, of Customs working

No.	Area		<b>Designation of Officer</b>	
(1)	(2)	(3)	(4)	(5)
			Commissioner of Customs, (Preventive) Bhubaneswar.	under the control of the Commissioner of Customs, (Preventive) Bhubaneswar.
(32)	The Districts of Ghaziabad, Gautam Budh Nagar and Bulandshahr of the State of Uttar Pradesh.	Principal Commissioner of Custom, Noida.	Additional Commissioners, or Joint Commissioners, of Customs working under the control of the Principal Commissioner of Customs, Noida.	Deputy Commissioners, or Assistant Commissioners, of Customs working under the control of the Principal Commissioner of Customs, Noida

#### Territorial Jurisdiction of Service Tax Commissionerates

The jurisdiction of Service Tax Commissionerates has been notified vide notification No. 20/2014-ST, dated 16.09.2014 (effective from 15.10.2014) and the same is as under:-

		<u>Table IV</u>
S.No.	Officers	Jurisdiction
(1)	(2)	(3)
1	Principal Commissioner of Service	The jurisdiction of Service Tax, Ahmedabad
	Tax, Ahmedabad	Commissionerate covers the jurisdiction of Central
		Excise, Ahmedabad-II and Ahmedabad-II
		Commissionerates including the geographical areas of
		Talukas of Ahmedabad District namely City, Daskroi
		(Rakhial, Vatva, Narol, Odhav, Naroda) Sanand,
		Dholka, Bavla, Mandal, Dhandhuka, Viramgam and
		Detroj-Rampura Talukas of Ahmedabad District, Ranpur and Barvala talukas of Botad district, Dasada
		Taluka of Surendranagar District.
2	Principal Commissioner of Service	(a) Four Bruhat Bangalore Mahanagara Palike
	Tax -I, Bangalore	(BBMP) Zones of Byatarayanapura Zone (Ward Nos.
	Tun i, Dungarore	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 24, 25)
		Dasarahalli Zone (Ward Nos: 12, 13, 14, 15, 39, 40,
		41, 70, 71, 72)
		(b) West Zone(16, 17, 18, 19, 20, 21, 33, 34, 36, 37,
		38, 42, 43, 44, 66, 67, 68, 69, 75, 76, 95, 96, 97, 98,
		99, 100, 104, 105, 106, 107, 108, 109, 118, 119, 120,
		121, 122, 123, 138, 139)
		(c) Mahadevapura Zone (Ward Nos: 26, 51, 52, 53,
		54, 55, 56, 81, 82, 83, 84, 85, 86, 87, 149)
		(d) Part of East Zone(Ward Nos22, 23, 27, 28, 29, 30,
		31, 32, 46, 47, 48, 49, 50, 57, 58, 59, 60, 61, 62, 79,
		80, 88, 89, 112, 113) and the other areas falling outside the jurisdiction of BBMP Zone mentioned
		above and within the Bangalore urban district. The
		areas under the Talukas of Bangalore north Taluk,
		Bangalore East Taluk, Hoskote, Devanahalli,
		Doddaballapura, Nelamangala, Magadi, of Bangalore
		Rural District, and the Districts of Chikkaballapura,
		Kolar, Tumkur.
3	Principal Commissioner of Service	(a) Four BBMP Zones of Bommanahalli Zone(Ward
	Tax -II, Bangalore	Nos. 150, 174, 175, 184, 185, 186, 187, 188, 189,
		190, 191, 192, 193, 194, 195, 196)
		(b) Rajarajeshwarinagar Zone (Ward Nos.128, 129,
		130, 131, 159, 160, 197, 198)
		c) South Zone(Ward nos.73, 74, 101, 102, 103, 124,

S.No.	Officers	Jurisdiction
(1)	(2)	(3)
(1)		125, 126, 127, 132, 133, 134, 135, 136, 137, 140, 141, 142, 143, 144, 145, 146, 147, 148, 151, 152, 153, 154, 155, 156, 157, 158, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 176, 177, 178, 179, 180, 181, 182, 183), (d) Part of East Zone (Ward Nos. 114, 115, 116 and 117), and the other areas falling south of Bangalore Urban District beyond BBMP jurisdictions of Bommanahalli and Rajarajeshwarinagar Zones and within Bangalore Urban District and upto the borders of Tamil Nadu, the areas under Bangalore south Taluk, Anekal Taluk, Kanakapura, Channapattana, Ramanagara of Bangalore Rural District presently
4	Principal Commissioner of Service Tax -I, Chennai	formed as Ramanagaram District.  (a) The areas covered in the Zones I to VIII of Chennai Corporation; and (b) the areas covered under Ponneri, Gummudipoondi, Uthukottai, Tiruvallur and Ambattur Taluks in Tiruvallur District, in the State of Tamil Nadu.
5	Commissioner of Service Tax -II, Chennai	The areas covered in Zones IX and X of Chennai Corporation in the State of Tamil Nadu.
6	Commissioner of Service Tax -III, Chennai	(a) The areas covered in the Zones XI to XV of Chennai Corporation; and (b) the areas covered under Poonamallee Taluk of Tiruvallur District; Sriperumbadur and Tambaram Taluks of Kancheepuram District; Kelambakkam, Guduvancherry, Kattankulathur, Thiruporur and Karumbakkam Firkas of Chengalpattu Taluk of Kancheepuram District; Areas covered by the St. Thomas Mount Cantonment Board and Pallavaram Cantonment Board, in the State of Tamil Nadu.
7	Principal Commissioner of Service Tax -I, Delhi	Districts of New Delhi, Central Delhi, East Delhi, North-East Delhi, North Delhi and Shahdara in National Capital Territory of Delhi.
8	Principal Commissioner of Service Tax -II, Delhi	Districts of South Delhi and South-East Delhi in National Capital Territory of Delhi.
9	Commissioner of Service Tax -III, Delhi	Districts of North West, South West and West Delhi in National Capital Territory of Delhi.
10	Commissioner of Service Tax -IV, Delhi	Districts of Gurgaon, Rewari, Mewat and Mahendragarh in the State of Haryana.

S.No.	S.No. Officers Jurisdiction	
(1)	(2)	(3)
11	Principal Commissioner of Service	District of Hyderabad in the State of Telangana.
- 11	Tax, Hyderabad	District of Tryderabad in the State of Telanguila.
12	Principal Commissioner of Service Tax -I, Kolkata	Kolkata Municipal Corporation (KMC) Ward no. 1 to 62, the entire District of North 24 Parganas and entire District of Nadia in the State of West Bengal.
13	Commissioner of Service Tax -II, Kolkata	Kolkata Municipal Corporation (KMC) Ward No. 63 to 141, entire district of South 24 Parganas and entire District of Howrah except blocks Amta-I, Amta-II, Bagnan-I, Jagatballavpur, Panchla, Udayanarayanpur, Domjur and Uluberia-II of Howrah District and entire District of Hooghly in the State of West Bengal.
14	Principal Commissioner of Service Tax -I, Mumbai	Areas 'A' Ward of the Municipal Corporation of Greater Mumbai of the State of Maharashtra comprising postal Pin Code Nos. 400001, 400005, 400021, 400023, 400038 and 400039(excluding the areas covered under Pin code No.400020 of the said Ward 'A') and in the areas in the Continental Shelf, or as the case may be in the exclusive economic zone of India declared as designated areas by the Central Government from time to time.
15	Commissioner of Service Tax -II, Mumbai	Areas in Ward 'A' with Pin Code No.400020 (excluding the areas comprising postal Pin Code Nos. 400001, 400005, 400021, 400023, 400038 and 400039 of the said Ward 'A') along with Wards 'B', 'C', 'D', 'E', 'F'(North) and 'F'(South) of the Municipal Corporation of Greater Mumbai in the State of Maharashtra.
16	Principal Commissioner of Service Tax -III, Mumbai	Areas in Wards G (North) and G (South) of the Municipal Corporation of Greater Mumbai in the State of Maharashtra.
17	Commissioner of Service Tax -IV, Mumbai	Areas in Wards H (East) and H (West), of the Municipal Corporation of Greater Mumbai in the State of Maharashtra.
18	Commissioner of Service Tax -V, Mumbai	Areas comprising in the K (East) Ward of Municipal Corporation of Greater Mumbai in the State of

S.No.	Vo. Officers Jurisdiction		
(1)	(2)	(3)	
		Maharashtra.	
19	Commissioner of Service Tax -VI, Mumbai	Areas in the wards of K (West), P (South), P (North), R (South), R (Central), R (North) of Municipal Corporation of Greater Mumbai in the State of Maharashtra.	
20	Commissioner of Service Tax -VII, Mumbai	(i) Areas comprising in the Wards of L, M (East), M (West), N, S and T of Municipal Corporation of Greater Mumbai in the State of Maharashtra (ii) The entire Districts of Thane, Palghar and Raigad in the State of Maharashtra.	
22	Principal Commissioner of Service Tax -I, Pune	The entire District of Solapur. In the District of Pune, the Talukas of Velhe, Bhor, Purandar, Baramati, Indapur and parts of Daund Taluka, Haveli Taluka, and Mulshi Taluka. The part of Haveli Taluka included shall be its Southern and South-Western part bounded in the North by the Solapur-Pune Highway upto Hadapsar Railway flyover; from there, the boundary shall be the Satara-Pune-Mumbai Railway Line upto Sangamwadi Railway Bridge; from thereon, River Mula-Mutha upto the Sangam of Mula and Mutha Rivers and further, the boundary shall be the Mula River upto the border of Haveli-Mulshi Taluka; the part of Mulshi Taluka lying to the South of Mula River and Mulshi Lake; the part of Daund Taluka lying to the South of Pune-Solapur Highway.  Further, in the District of Pune, entire Shirur Taluka, parts of Khed Taluka, Haveli Taluka and Daund Taluka. In Khed Taluka, the part of Khed Taluka enclosed by the Pune-Nasik Highway and Chakan-Shikrapur Road meeting at the junction (Chakan Chowk) of these two roads. In Haveli and Pune Talukas, the area bounded in the West by the road starting from the Alandi Bridge (on river Indrayani) and further extending as the Alandi – Dighi - Kalas Road joining the Holkar Bridge via Deccan College Chowk and Bombay Sappers Road; further, the boundary shall be River Mula upto the sangam of Rivers Mula and Mutha; further the boundary shall be along River Mutha upto the Sangamwadi Railway (river) Bridge; from thereon, the boundary shall be	

S.No.	Officers	Jurisdiction
(1)	(2)	(3)
		the Pune-Satara Railway Line upto Hadapsar Railway
		flyover, from thereon, the boundary shall be the Pune-
		Solapur Highway upto the boundary of Haveli
		Taluka; In Daund Taluka, the part of Daund Taluka
		lying to the north of Pune-Solapur Highway.
23	Principal Commissioner, Large	The whole of India
	Taxpayer Unit, Bangalore	
24	Principal Commissioner, Large	The whole of India
	Taxpayer Unit, Chennai	
25	Commissioner, Large Taxpayer	The whole of India
	Unit, Delhi	
26	Commissioner, Large Taxpayer	The whole of India
	Unit, Kolkata	
27	Commissioner, Large Taxpayer	The whole of India
	Unit, Mumbai	
28	All Principal Commissioners of	The jurisdiction, as specified in the notification issued
	Central Excise and Commissioners	under rule 3 of the Central Excise Rules, 2002, as
	of Central Excise	amended from time to time, excluding the jurisdiction
		specified in column (3) of Serial Nos. 1 to 22 above.

While territorial jurisdiction of Commissionerates is notified by the Board, the territorial jurisdiction of Central Excise/Service Tax divisions, ranges, sectors are decided by the jurisdictional Principal Chief Commissioner/Chief Commissioner.

#### Appellate Set Up under CBEC

In the appellate mechanism, Commissioner (Appeals) deals with appeals against the orders passed by the officers lower in rank than the Commissioners of Customs and Central Excise under the Customs Act, 1962, the Central Excise Act, 1944 and the Finance Act, 1994.

Appeals against the orders of the Commissioners and Principal Commissioner of Customs and Central Excise and those of the Commissioners of Customs and Central Excise (Appeals) lie with the Customs, Excise and Service Tax Appellate Tribunal (CESTAT). In certain type of cases, the appeal against the order passed by the Commissioner (Appeal) lies with Joint Secretary (Revision Application).

The appointment of officers as Commissioner (appeal) and their jurisdiction in relation to order or decision of sub-ordinates officer has been notified by the Board. The details of which are as under:-

Under Customs Act, 1962, the jurisdiction of the Commissioner of Appeal has been notified vide notification No. 79/2014-Customs(NT), dated 16.9.2014 (effective from 15.10.2014) and the same is as under:-

	<u>Table-V</u>			
	Sl. No.	Designation of Officer	Jurisdiction	
	(1)	(2)	(3)	
	1	Commissioner of	(i) Commissioner of Customs (General), Delhi;	
		Customs (Appeals),	(ii) Commissioner of Customs (Airport), Delhi;	
		Delhi	(iii) Principal Commissioner of Customs, Air Cargo Complex,	
			(Import), Delhi;	
			(iv) Commissioner of Customs, Air Cargo Complex, (Export),	
			Delhi;	
			(v) Principal Commissioner of Customs, Inland Container Depot,	
			Tughlakabad (Import), Delhi;	
			(vi) Commissioner of Customs, Inland Container Depot,	
			Tughlakabad (Export), Delhi; and	
			(vii) Commissioner of Customs, Inland Container Depot Patparganj	
			and other Inland Container Depots, Delhi.	
	2	Commissioner of	(i) Principal Commissioner of Customs (General), Mumbai,	
		Customs (Appeals),	Zone-I;	
		Mumbai-I	(ii) Commissioner of Customs (Import-I), Mumbai Zone-I;	
			(iii) Commissioner of Customs (Import-II), Mumbai Zone-I;	
			(iv) Commissioner of Customs (Export-I), Mumbai Zone-I; and	
ŀ	2		(v) Commissioner of Customs (Export-II), Mumbai Zone-I.	
	3	Commissioner of	(i) Principal Commissioner of Customs (Nhava Sheva-I),	
		Customs (Appeals-I),	Mumbai, Zone-II;	
		Mumbai-II	(ii) Principal Commissioner of Customs (Nhava Sheva-II),	
			Mumbai, Zone-II;	
			(iii) Commissioner of Customs (Nhava Sheva-III), Mumbai, Zone-	
			(iv) Commissioner of Customs (Nhava Sheva-IV), Mumbai, Zone-	
			II;	
			(v) Commissioner of Customs (Nhava Sheva-V), Mumbai, Zone-	

(vi) Commissioner of Customs (Nhava Sheva-General), Mumbai,

(iii) Commissioner of Customs (Nhava Sheva-III), Mumbai, Zone-

(iv) Commissioner of Customs (Nhava Sheva-IV), Mumbai, Zone-

(v) Commissioner of Customs (Nhava Sheva-V), Mumbai, Zone-

Commissioner of Customs (Nhava Sheva-General), Mumbai,

Principal Commissioner of Customs (Nhava Sheva-I),

Principal Commissioner of Customs (Nhava Sheva-II),

II; and

Zone-II.

Mumbai, Zone-II;

Mumbai, Zone-II;

(i)

(ii)

II;

II;

II; and (vi)

of

(Appeals-

Commissioner

II), Mumbai-II

Customs

4.

Sl. No.	Designation of Officer	Jurisdiction	
		Zone-II.	
5.	Commissioner of Customs (Appeals), Mumbai-III	<ul> <li>(i) Principal Commissioner of Customs (I) - (Airport), Mumbai, Zone –III;</li> <li>(ii) Commissioner of Customs (II) - (Airport Special Cargo), Mumbai, Zone –III;</li> <li>(iii) Principal Commissioner of Customs (III) - (Air Cargo Complex-Import), Mumbai, Zone –III;</li> <li>(iv) Commissioner of Customs (IV) - (Air Cargo Complex - Export) Mumbai, Zone –III;</li> <li>(v) Commissioner of Customs (V) - (Air Cargo Complex - General) Mumbai, Zone –III; and</li> <li>(vi) Principal Commissioner of Customs (Preventive), Mumbai .</li> </ul>	
6.	Commissioner of Customs (Appeals-I), Chennai	(i) Principal Commissioner of Customs(I), Airport, Chennai;	
7.	Commissioner of Customs (Appeals- II), Chennai	<ul> <li>(i) Principal Commissioner of Customs (I), Airport, Chennai;</li> <li>(ii) Commissioner of Customs (II), Chennai;</li> <li>(iii) Principal Commissioner of Customs (III), Chennai;</li> <li>(iv) Commissioner of Customs (IV), Chennai;</li> <li>(v) Commissioner of Customs (V), Chennai;</li> <li>(vi) Commissioner of Customs (VI), Chennai;</li> <li>(vii) Principal Commissioner of Customs (VII), Air Cargo Complex, Chennai; and</li> <li>(viii)Commissioner of Customs (VIII) (General), Chennai.</li> </ul>	
8.	Commissioner of Customs (Appeals), Bengaluru	<ul> <li>(i) Commissioner of Customs, Bengaluru City, Bengaluru;</li> <li>(ii) Principal Commissioner of Customs, Airport and Air Cargo Complex, Bengaluru; and</li> <li>(iii) Commissioner of Customs, Mangalore.</li> </ul>	
9.	Commissioner of Customs (Appeals), Ahmedabad	<ul> <li>(i) Principal Commissioner of Customs, Ahmedabad;</li> <li>(ii) Commissioner of Customs, (Preventive), Jamnagar;</li> <li>(iii) Commissioner of Customs, Kandla; and</li> <li>(iv) Principal Commissioner of Customs, Mundra.</li> </ul>	
10.	Commissioner of Customs (Appeals), Kolkata	<ul> <li>(i) Principal Commissioner of Customs (Port), Kolkata;</li> <li>(ii) Principal Commissioner of Customs (Airport and Air Cargo Complex), Kolkata; and</li> <li>(iii) Commissioner of Customs (Preventive), West Bengal</li> </ul>	

Under Central Excise law, the jurisdiction of Commissioner (appeal) has been notified vide notification No. 27/2014-CE (NT), dated 16.09.2014 (effective from 15.10.2014)

		<u>Table VI</u>	
No.	Chief Commissioner of Central Excise	Jurisdiction in terms of Commissioner of Central Excise (Audit) or Commissioner of Central Excise (Appeal)	
(1)	(2)	(3)	
1	Ahmedabad	(i)Audit-I, Ahmedabad (ii) Audit-II, Ahmedabad (iii) Audit-III, Ahmedabad (iv) Appeal-I, Ahmedabad (v) Appeal-II, Ahmedabad (iv) Appeal-III, Ahmedabad.	
2	Bangalore	(i) Audit,Bangalore (ii) Appeal-I, Bangalore (iii) Appeal-II, Bangalore.	
3	Bhopal	(i) Audit-I, Bhopal (ii) Audit-II, Bhopal (iii) Appeal-I, Bhopal (iv) Appeal-II, Bhopal.	
4	Bhubaneshwar	(i) Audit, Bhubaneswar (ii) Appeal, Bhubaneswar.	
5	Chandigarh	(i) Audit, Chandigarh (ii) Appeal-I, Chandigarh (iii) Appeal-II, Chandigarh.	
6	Cochin	(i) Audit, Cochin (ii) Appeal-I, Cochin (iii) Appeal-II, Cochin (iv) Appeal-III, Cochin.	
7	Coimbatore	(i) Audit, Coimbatore (ii) Appeal-I, Coimbatore (iii) Appeal-II, Coimbatore.	
8	Jaipur	(i) Audit, Jaipur (ii) Appeal, Jaipur.	
9	Mysore	(i) Audit, Mysore (ii) Appeal, Mysore.	
10	Meerut	(i) Audit-I, Meerut (ii) Audit-II, Meerut (iii) Appeal-I, Meerut (iv) Appeal-II, Meerut.	
11	Mumbai-II	(i) Audit, Mumbai-II (ii) Appeal, Mumbai-II.	
12	Nagpur	(i) Audit-I, Nagpur (ii) Audit-II, Nagpur (iii) Appeal, Nagpur.	
13	Pune	(i) Audit-I, Pune (ii) Audit-II, Pune (iii) Appeal, Pune ( Appeal-I, Pune Zone ) (iv) Appeal, Kolhapur ( Appeal-II, Pune Zone ).	
14	Ranchi	(i) Audit, Patna ( Audit Ranchi Zone ) (ii) Appeal, Patna (iii) Appeal, Ranchi.	
15	Shillong	(i) Audit, Guwahati ( Audit Shillong Zone ) (ii) Appeal, Guwahati ( Appeal Shillong Zone ).	
16	Visakhapatnam	(i) Audit, Vijaywada (Audit, Visakhapatnam Zone ), (ii)Appeal, Vishakhapatnam (Appeal-I, Visakhapatnam Zone ) (iii) Appeal, Guntur (Appeal-II, Visakhapatnam Zone ).	
17	Large Taxpayer Unit (LTU)	All Commissioners of Central Excise ( Appeals ).	

Vide notification No. 20/2014-ST, dated 16.9.2014 (effective from 15.10.2014), the Jurisdiction of Commissioners of Service Tax (Audit), Commissioners of Central Excise (Audit), Commissioners of Service Tax (Appeals) and Commissioners of Central Excise (Appeals) and the officers subordinate to them in terms of Principal Commissioners of Service Tax, Commissioners of Service Tax, Principal Commissioners of Central Excise and Commissioners of Central Excise has been notified. The details of the same are as under:-

	<u>Table-VII</u>	
S.No.	Officers	Jurisdiction
(1)	(2)	(3)
1	Commissioner of Central Excise - (Audit)- I, Ahmedabad, Commissioner of Central Excise - (Audit)- II, Ahmedabad, Commissioner of Central Excise , (Audit)- III, Ahmedabad, Commissioner of Central Excise (Appeals)- I, Ahmedabad, Commissioner of Central Excise (Appeals)- II, Ahmedabad, and Commissioner of Central Excise (Appeals)- III,	Principal Commissioner of Service Tax, Ahmedabad
3	Ahmedabad  Commissioner of Service Tax , (Audit), Bangalore, Commissioner of Service Tax , (Appeals), Bangalore  Commissioner of Service Tax, (Audit), Chennai, Commissioner of Service Tax, (Appeals)-I, Chennai, Commissioner of Service Tax, (Appeals)-II, Chennai	(i)Principal Commissioner of Service Tax-I, Bangalore (ii)Principal Commissioner of Service Tax-II, Bangalore (i) Principal Commissioner of Service Tax-I, Chennai (ii) Commissioner of Service Tax -II, Chennai (iii) Commissioner of Service Tax -III, Chennai
4	Commissioner of Service Tax, (Audit)-I, Delhi, Commissioner of Service Tax, (Audit)-II, Delhi, - Commissioner of Service Tax, (Appeals)-I, Delhi, Commissioner of Service Tax, (Appeals)-II, Delhi	(i) Principal Commissioner of Service Tax -I, Delhi (ii) Principal Commissioner of Service Tax -II, Delhi (iii) Commissioner of Service Tax -III, Delhi (iv) Commissioner of Service Tax -IV, Delhi
5	Commissioner of Central Excise, (Audit) Hyderabad, Commissioner of Service Tax, (Appeals) Hyderabad	Principal Commissioner of Service Tax , Hyderabad

S.No.	Officers	Jurisdiction
(1)	(2)	(3)
7	Commissioner of Service Tax, (Audit), Kolkata, Commissioner of Central Excise, (Appeals)-I, Kolkata, Commissioner of Central Excise, (Appeals)-II, Kolkata  Commissioner of Central Excise (Audit)-I, Meerut,	<ul><li>(i) Principal Commissioner of Service Tax-I, Kolkata</li><li>(ii) Commissioner of Service Tax -II, Kolkata</li><li>Principal Commissioner of</li></ul>
	Commissioner of Central Excise (Audit)-II, Meerut, Commissioner of Central Excise, (Appeals)-I, Meerut, Commissioner of Central Excise, (Appeals)-II, Meerut	Service Tax , Noida
8	Commissioner of Service Tax, (Audit)-II, Mumbai, Commissioner of Service Tax, (Audit)-III, Mumbai, Commissioner of Service Tax, (Appeals)-I, Mumbai, Commissioner of Service Tax, (Appeals)-II, Mumbai, Commissioner of Service Tax, (Appeals)-II, Mumbai	(i) Principal Commissioner of Service Tax –I, Mumbai (ii) Commissioner of Service Tax –II, Mumbai (iii) Principal Commissioner of Service Tax –III, Mumbai (iv) Commissioner of Service Tax –IV, Mumbai (v) Commissioner of Service Tax –V, Mumbai (vi) Commissioner of Service Tax –VI, Mumbai (vii) Commissioner of Service Tax –VI, Mumbai (vii) Commissioner of Service Tax –VII, Mumbai
9	Commissioner of Service Tax, (Audit), Pune Commissioner of Service Tax, (Appeals), Pune	Principal Commissioner of Service Tax , Pune
10	All Commissioners of Central Excise, (Audit), Large Taxpayer Unit	(i) All Principal Commissioners of Service Tax and Commissioners of Service Tax (ii) All Principal Commissioners of Central Excise and Commissioners of Central Excise
11	All Commissioners of Central Excise (Audit) excluding those mentioned at Sl. Nos. 1, 5 and 7 above.	The jurisdiction, as specified in the notification issued under rule 3 of the Central Excise Rules, 2002, as amended from time to time.
12	All Commissioners of Central Excise (Appeals) excluding those mentioned at Sl. Nos. 1, 6 and 7 above.	The jurisdiction, as specified in the notification issued under rule 3 of the Central Excise Rules,

S.No.	Officers	Jurisdiction
(1)	(2)	(3)
		2002, as amended from time to
		time.

Note: It may be seen from the above said table that the jurisdiction of the Commissioner (appeals) in Central Excise and service tax is not very clear and very general in nature. Vide notification No. 21/2014-ST, dated 16.9.2014 (effective from 15.10.2014), the Board has delegated its power to the Principal Chief Commissioner of Central Excise or the Chief Commissioner of Central Excise or the Chief Commissioner of Service Tax, as the case may be, to specify within his jurisdiction, the jurisdiction of a Commissioner of Service Tax (Appeals) or a Commissioner of Central Excise (Appeals) or a Commissioner of Service Tax (Audit) or a Commissioner of Central Excise (Audit) and the jurisdiction of such Commissioner of Service Tax (Appeals) or Commissioner of Central Excise (Appeals) or Commissioner of Service Tax (Audit) or Commissioner of Central Excise (Audit) shall be limited to the jurisdiction so specified.

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