

OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE: TRICHY.  
NO.1, WILLIAMS ROAD, CONTONMENT, TRICHY-620 001.

Trade Notice No.5/2008 S. Tax

Dated: 24-3-2008.

Subject: Service Tax –Notification Communication No.16/2008-ST dt.  
11-3-2008 and Circular No.99/2/2008-ST dt. 11-3-08-  
Communication - regarding.

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Ministry's Service Tax Notification No.16/2008-ST and Circular No.99/2/2008-ST both dt. 11-3-08 issued vide F.No.137/51/2008-CX.4 are enclosed herewith for information, guidance and necessary action.

The contents of this Trade Notice may be brought to the knowledge of all constituent members of the Trade Associations and Chamber of Commerce.

(Issued from C.No.IV/16/805/2008 S.Tax )

Sd./-  
(VASA SESHAGIRI RAO)  
ADDITIONAL COMMISSIONER (T).

To  
The Mailing list I / II / III.

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Copy of Notification No.16/2008-ST and Circular No.99/2/2008-ST both dtd 11-3-2008 are reproduced below.

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**Notification No. 16/2008 – Service Tax**

New Delhi, the 11<sup>th</sup> March, 2008  
21 Phalguna, 1929 (Saka)

G.S.R. (E).- In exercise of the powers conferred by section 83A of the Finance Act, 1994 (32 of 1994), the Central Board of Excise and Customs hereby makes the following amendment in the notification of the Government of India, Ministry of Finance, Department of Revenue, No.30/2005-Service Tax, dated 10<sup>th</sup> August, 2005, published vide No. G.S.R. 527(E), dated the 10<sup>th</sup> August, 2005, namely:-

In the said notification in the Table, against S.No. 2, for the entry in column (3), the entry "Above Rs.5 lakhs but not exceeding Rs.50 lakhs" shall be inserted.

[F. No.137/51/2008-CX.4]

(Ashima Bansal)  
Under Secretary to the Government of India

Note.- The principal notification No. 30/2005-Service Tax, dated the 10<sup>th</sup> August, 2005 was published in the Gazette of India, Extraordinary vide number G.S.R. 527 (E), dated the 10<sup>th</sup> August, 2005.

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**Circular No.99/2/2008-ST**

**F. No. 137/51/2008 – CX.4**

Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise & Customs

New Delhi, the 11<sup>th</sup> March, 2008

To,  
Chief Commissioners of Central Excise (All)  
Directors General (All)  
Commissioners of Service Tax (All)  
Commissioners of Central Excise (All)

Sir / Madam,

**Sub: Amendment to Circular No. 97/8/2007-ST dated the 23rd August, 2007 – Power of adjudication of Central Excise Officers- instructions req.**

The undersigned is directed to refer to para 12.2 of the Circular No. 97/8/2007-ST dated the 23rd August, 2007, which prescribes monetary limits of Central Excise Officers at various levels for adjudicating of cases under section 83A of the Finance Act, 1994, for adjudging a penalty under the provisions of the said Act or the rules made there under.

2. In this regard, it has been brought to the notice of the Board that in many Commissionerates, there is no officer of the rank of the Additional Commissioner posted. This is leading to delay in adjudication of cases falling under the monetary limit prescribed for Additional Commissioners. The matter has been examined by the Board. It has been decided to enhance the monetary limit of adjudication of cases by Joint Commissioners equal to that of Additional Commissioners. Accordingly, S.No.(2) of Table below para 12.2 of the said circular stand amended as follows:

(1)	(2)	(3)
(2).	Joint Commissioner of Central Excise	Above Rs. 5 lakh but not exceeding Rs. 50 lakh

3. Jurisdictional Commissioners of Central Excise may redistribute the pending cases among Joint Commissioners/ Additional Commissioners posted in the Commissionerate based on appropriate factors. It is further clarified that notwithstanding this revision, in all cases, where the personal hearing has already been completed, orders will be passed by the officer before whom the hearing has been held. Such orders should normally be issued within a month of the date of completion of the personal hearing. It may also be noted that the age-wise pendency of cases as shown in MTR would be reflected based on the date of issuance of Show Cause Notice, and not on the basis of transfer of cases to the new Adjudicating Authority. The jurisdictional commissioners should ensure that the work regarding re-allocation of pending cases, issuance of corrigendum to the Show Cause Notices, transfer of relevant files and records, etc., should be completed within 15 days. A compliance report in this regard should be sent to the zonal Chief Commissioner, who in turn, should submit a report to the Board by 15.04.2008, certifying that all the work regarding re-allocation of cases has been completed.

Yours faithfully

(Gautam Bhattacharya)  
Commissioner(Service Tax)  
Central Board of Excise & Customs

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