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GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
CENTRAL BOARD OF EXCISE AND CUSTOMS

**Notification No.02/2015-Service Tax**

New Delhi, the 10<sup>th</sup> February, 2015  
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G.S.R (E).- In exercise of the powers conferred by rule 3 of the Service Tax Rules, 1994, read with notification No. 6/2009-Service Tax dated the 30<sup>th</sup> January, 2009, published vide G.S.R. 60 (E) dated the 30<sup>th</sup> January, 2009 and notification No. 22/2014-Service Tax dated the 16<sup>th</sup> September, 2014, published vide G.S.R. 650 (E) dated the 16<sup>th</sup> September, 2014, the Central Board of Excise and Customs hereby specifies that the Principal Director General of Central Excise Intelligence shall have jurisdiction over the Principal Commissioners of Service Tax or the Principal Commissioners of Central Excise or the Commissioners of Service Tax or the Commissioners of Central Excise, as the case may be, for the purpose of assigning show cause notices issued by the Directorate General of Central Excise Intelligence, for adjudication, by such Principal Commissioners of Service Tax or the Principal Commissioners of Central Excise or the Commissioners of Service Tax or the Commissioners of Central Excise, as the case may be.

(Himani Bhayana)  
Under Secretary to the Government of India  
[F.No 137/29/2014-Service Tax]