

Notification No. 16/2014- Service Tax

New Delhi, the 6th August, 2014

G.S. R. (E).—In exercise of the powers conferred by sections 83, 93 and 94 of the Finance Act, 1994 (32 of 1994), read with sections 37A and 37B of the Central Excise Act, 1944 (1 of 1944) and of all other powers enabling it in this behalf, the Central Government hereby directs that the references to the authorities specified in column (2) of the Table below, in the rules made or deemed to have been made under the said sections or in any other notification, instructions, decision or orders, issued or made under the said sections or rules or under any other section of the said Acts, shall, unless the context otherwise requires, be construed as references to the authorities specified in column (3) of the said Table, namely:-

Table

Sl. No. (1)	Existing reference (2)	Substituted reference (3)
1.	Chief Commissioner	Principal Chief Commissioner or Chief Commissioner, as the case may be
2.	Commissioner	Principal Commissioner or Commissioner, as the case may be

[F. No. 334/15/2014-TRU]

(Akshay Joshi)
Under Secretary to the Government of India