

F. No. 390/Review Committee/129/2017-JC  
Government of India  
Ministry Of Finance  
Department of Revenue  
Central Board of Excise and Customs  
(Judicial Cell)

New Delhi, Dated 26.12.2017

**OFFICE ORDER No. 26/2017**

**Subject: Constitution of Review Committee of Pr. Commissioners or Commissioners as a result of redistribution of cases-reg.**


Please refer to the Notification No. 26/2017-CE (NT) dated 17.10.2017 which was issued for the purpose of passing orders in appeal under Section 35 of the Central Excise Act 1944, (1 of 1944) and Section 85 of the Finance Act, 1994 (32 of 1994) by Pr. ADG/ADG/ Pr. Commissioner of Central Excise & Service Tax/ Commissioner of Central Excise & Service Tax/ Commissioner of Central Excise & Service Tax (Audit) and Commissioner of Central Excise & Service Tax (Appeals), basically for legacy appeals as instructed in part 'c' of the said notification.

2. In pursuance of the above Notification, a Circular No. 208/6/2017 dated 17.10.2017 was issued requesting the Chief Commissioners to formulate proposals for reassigning cases pending with Commissioner (Appeals). Para 3.3.1 of this Circular makes the existing review committees applicable for review of Orders in Appeals consequent to this Circular.

3. Accordingly, it is directed that in case, the existing Review Committee becomes non functional for any reason, Chief Commissioners shall nominate members to the Review Committee from his Zone as per applicable orders. Therefore, only those cases may be referred to the Board where the Chief Commissioner is not able to assign the charge after application of all concerned orders within his zone.

4. It is therefore clarified that existing concerned review committee orders would be applicable to the Orders in Appeals consequent to Notification No. 26/2017-CE (NT) dated 17.10.2017 and Circular No. 208/6/2017 dated 17.10.2017.

5. All proposals as indicated in para 3 shall be accompanied by a suggestion for the purpose of the re-constitution of the Review Committee.

  
(Amit Kumar Singh)  
OSD (Review)

Copy to,

1. All Pr. Chief Commissioners/Chief Commissioners/Pr. Commissioners/Commissioners of Central Excise & Service Tax.
2. webmaster.cbcc@icegate.gov.in