

OFFICE OF THE COMMISSIONER OF CUSTOMS, CENTRAL REVENUE  
BUILDING, P.B.NO.5400, QUEENS ROAD, BANGALORE 560 001

PUBLIC NOTICE NO.58/2007

Date: 23/08/2007

Subject: 100% EOUs/STP/EHTP in Bangalore – Jurisdiction of  
Commissioner (Appeals) – confusion in field/trade – reg.

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A doubt regarding the jurisdiction of Commissioner (Appeals) in matters of 100% EOUs/EHTP/STP units relating to rebate of input service tax credit under the Export of Services Rules, 2005 and refund of unutilised credit under Central Excise Rules, 2004 has arisen.

It is hereby clarified that in the context of Notification 38/2001-CE (NT) dated 26-06-2001, the Commissioner of Customs (Appeals) has been appointed as Commissioner of Central Excise (Appeals) for the Customs jurisdiction of 100% EOUs. Accordingly, in respect of all orders passed by the Assistant Commissioner, Customs Division (including orders relating to refund of unutilised Service Tax Credit etc.) the appeals would lie with the Commissioner of Customs (Appeals), Bangalore.

(A.K. KAUSHAL)  
COMMISSIONER OF CUSTOMS

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