

**Finance Act, 1995**

**Section 70 - Substituted of New Authorities**

In the Central Excises and Salt Act, 1944 (hereinafter referred to as the Central Excises Act), unless the context otherwise requires, the references to any authority or authorities specified in column (2) of the Table below shall be substituted by the references to the authority or authorities specified in the corresponding entry in column (3) of the said Table and such consequential changes as the rules of grammar may require shall also be made.-

TABLE

| S. No. | Existing                                                  | Designation                                                      | Substituted Designation              |
|--------|-----------------------------------------------------------|------------------------------------------------------------------|--------------------------------------|
| (1)    | (2)                                                       | (3)                                                              |                                      |
| 1.     | Principal                                                 | Collector of Central Excise                                      | Chief Commissioner of Central Excise |
| 2.     | Collector of Central Excise                               | Commissioner of Central Excise                                   |                                      |
| 3.     | Collector of Central Excise (Appeals)/Collector (Appeals) | Commissioner of Central Excise (Appeals) /Commissioner (Appeals) |                                      |
| 4.     | Deputy Collector of Central Excise                        | Deputy Commissioner of Central Excise                            |                                      |
| 5.     | Assistant Collector of Central Excise                     | Assistant Commissioner of Central Excise.                        |                                      |