

**REPORT**  
**OF**  
**THE**  
**JUDICIAL MANUAL REVIEW COMMITTEE**

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**20 NOVEMBER, 2010**

# **PART - D**

**APPENDICES TO JUDICIAL MANUAL**

## INDEX TO PART 'D'

| Appendix No. | Para no. | Subject  | Page nos. |
|--------------|----------|--|-----------|
| I            | 1.01     | Notfn. No.223/82 dated 11.10.82 issued by the Ministry of Finance constituting CEGAT (now CESTAT). | 1         |
| II           | 1.06     | CESTAT (Procedure) Rules, 1982   | 2-20      |
| III          | 3.08     | Form No.E.A.3 (Filing of appeal under the Central Excise Act, 1944.                                | 21-23     |
| IV           | 3.08     | Form No.E.A.4 (Filing of cross objection under the Central Excise Act, 1944)                       | 24-26     |
| V            | 3.08     | Form No.E.A.5 (Filing of application under the Central Excise Act, 1944 by department)             | 27-29     |
| VI           | 3.09     | Form No.C.A.3 (Filing of appeal under the Customs Act, 1962)                                       | 30--32    |
| VII          | 3.09     | Form No.C.A.4 (Filing of cross objection under the Customs Act, 1962)                              | 33-34     |
| VIII         | 3.09     | Form No.C.A.5 (Filing of application under the Customs Act, 1962)                                  | 35-36     |
| IX           | 3.10     | Form No.S.T.5 (Filing of appeal under the Finance Act, 1994 by parties other than Commissioner)    | 37-39     |
| X            | 3.10     | Form No.S.T.7 (Filing of appeal/application under the Finance Act, 1994 by department.             | 40-42     |
| XI           | 3.10     | Form No.S.T.6 (Filing of cross objection under FA, 1994)   | 43-45     |
| XII          | 4.03     | Diary to be maintained by the officer receiving the appeal.  | 46        |
| XIII         | 5.03     | Defect Memo to be issued to parties intimating defects in appeal                                   | 47        |
| XIV          | 6.01     | Intimation to respondent about filing of appeal.   | 48-49     |
| XV           | 6.02     | Intimation to appellant about filing of cross-objection  | 50        |
| XVI          | 6.03     | Show Cause Notice under Rule 11 of CESTAT (Procedure) Rules, 1982                                  | 51        |
| XVII         | 10.03    | First Time hearing notice for application except ROA   | 52        |
| XVIII        | 10.03    | Adjournment notice for appeal/application  | 53        |
| XIX          | 10.03    | First Time hearing notice for application for ROA  | 54-55     |
| XX           | 10.03    | First Time hearing notice for appeal/cross objection   | 56-57     |
| XXI          | 10.03    | Hearing notice for listing of Larger Bench Matter  | 58        |
| XXII         | 10.03    | Hearing notice for listing difference of opinion matter  | 59        |
| XXIII        | 10.03    | Show Cause Notice for not filing of stay application/non-compliance of stay order                  | 60-61     |
| XXIV         | 10.04    | Form of No Notice (when notice in the prescribed forms is not to be issued)                        | 62        |
| XXV          | 12.11    | Office Order F. No. 37(1)/RJ/MISC/08 dated 15.10.2008  | 63        |
| XXVI         | 12.22    | Form of declaration to be used for mentioning the matter (not listed ) in the open court           | 64        |
| XXVII        | 12.26    | Format for providing item-wise list of departmental  | 65        |

|        |       |   |       |
|--------|-------|---|-------|
|        |       | representatives to be submitted on every court-sitting day before 10.00 a.m.    |       |
| XXVIII | 13.22 | Preamble of Order/Covering Letter to the order.                                 | 66-67 |
| XXIX   | 13.37 | Requisition Slip for indenting files from record room                           | 68    |
| XXX    | 17.01 | Memo of Appearance  | 69    |
| XXXI   | 19.01 | Letter for forwarding statement of case to High Court.                          | 70    |
| XXXII  | 19.12 | Letter for forwarding original records to Supreme Court.                        | 71-72 |
| XXXIII | 20.07 | Defect Memo to be issued in respect of defective demand drafts.                 | 73    |
| XXXIV  | 20.13 | Format of Bank challans for submission of demand drafts in bank.                | 74    |
| XXXV   |       | Format of continuation sheet to order sheet                                     | 75    |
| XXXVI  | 25.02 | Daily diary of cases listed and heard to be maintained by Court Master.         | 76    |
| XXXVII | 25.03 | Daily diary of cases of cases disposed to be maintained by Assistant Registrar. | 77    |

**APPENDIX-I**

**File No.437/11/82-Cus.IV  
GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE**

**New Delhi, the 11<sup>th</sup> October, 1982  
19, Asvina, 1904 (Saka)**

**NOTIFICATION  
CUSTOMS – 223/82**

**In exercise of the powers conferred by Section 129 of the Customs Act, 1962 (52 of 1962), the Central Government hereby constitutes the Customs, Excise and Gold (Control) Appellate Tribunal with effect on and from 11<sup>th</sup> day of October, 1982.**

**(Z. B. NAGARKAR)  
Under Secretary to the Government of India**

## APPENDIX-II

### CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL (PROCEDURE RULES, 1982)

In exercise of the powers conferred by sub-section (6) of section

129C of the Customs Act, 1962 (52 of 1962), read with sub-section (1) of section 35D of the Central Excises And Salt Act, 1944 (1 of 1944) and sub-section (1) of section 81B of the Gold (Control) Act, 1968 (45 of 1968), the [Customs, Excise and Service Tax Appellate Tribunal] hereby makes the following rules, namely:-

#### RULE 1: Short title and commencement –

- (1) These Rules may be called the [Customs Excise and Service Tax Appellate Tribunal] (Procedure) Rules, 1982.
- (2) They shall come into force on the 25<sup>th</sup> October, 1982.

RULE 2: Definitions – In these rules, unless the context otherwise requires, -

- (a) “Acts” means the Customs Act, the Central Excise Act and the Gold (Control) Act;
- (b) “Administrator” means the Administrator appointed under section 4 of the Gold (Control) Act;
- (c) “authorized representative” in relation to any proceedings before the Tribunal means –
  - (i) a person authorized by the person referred to in sub-section (1) of section 146 A of the Customs Act, or as the case may be, sub-section (1) of section 35Q of the Central Excise Act or sub-section (1) of section 101A of the Gold (Control) Act, to appear on his behalf in such proceeding ; or
  - (ii) a person duly appointed 4 [by the Central Government or by an officer duly authorized in this behalf] as authorized representative to appear, plead and act for the 5 [Commissioner] or Administrator, in such proceedings;
- 6[(d) (1) Bench means the a Bench of the Tribunal and includes a Principal Bench and a Member sitting singly;
- (2) Principal Bench means a Bench constituted at the principal seat of the Tribunal (at Delhi) to which the cases arising anywhere in India may (also) be assigned.
- (3) Zonal Bench means a Bench (located at a place other than Delhi or at Delhi) but having jurisdiction over a specified Zone.]
- (e) “Central Excises Act” means the 7 [Central Excise Act, 1944. (1 of 1944).

- (f) "Certified copy" means the original copy of the order received by the party or a copy (including a Photostat copy) there of duly authenticated by the concerned department ;
- (g) "8[Commissioner]" means the 9[Commissioner] of Customs of the 10[Commissioner] of Central Excise, as the case may be;
- (h) "Customs Act" means the Customs Act, 1962 (52 of 1962);
- (i) "Departmental authorities" means the Customs authorities, Central Excise authorities or Gold (Control) authorities, as the case may be;
- (j) "Gold (Control) Act" means the Gold (Control) Act, 1962 ( 45 of 1962);
- (k) "member" means a member of the Tribunal and includes the President and a Vice-President ;
- (l) "Prescribed" means prescribed by or under these rules ;
- (m) "President" means the President of the Tribunal ;
- (n) "Registrar" means the person who is for the time being discharging the functions of the Registrar of the Tribunal, and "Registry" means the office of the Tribunal;

11[(o) \* \* \* \*]

- (p) "Tribunal" means the 1[Customs, Excise and Service Tax Appellate Tribunal] Constituted under sub-section (1) of section 129 of the Customs Act, and includes where the context so requires, the Bench exercising and discharging the powers and functions of the Tribunal, and
- (q) "Vice-president" means a Vice-President of the Tribunal and includes a Senior Vice-President appointed by the Central Government.

#### RULE 3: Sittings of Bench –

Subject to such general or special orders as may be made by the President, a Bench shall hold its sittings either at Headquarters or at such other place falling within its jurisdiction as it may consider expedient.

#### RULE 4: Powers of Bench –

(1) A Bench shall hear and determine such appeals and applications made under the Act as the President may by general or special order direct.

(2) Where two or more Bench are functioning at any place, the President, or in his absence the senior amongst the Vice-President, or in their absence the senior most Member present, may transfer an appeal or application from one Bench to another.

RULE 5: Language of the Tribunal –

(1) The language of the Tribunal shall be English:

Provided – that the parties to a proceeding before the Tribunal may file document drawn up in Hindi, if they so desire:

Provided – further that a Bench may in its discretion, permit the use of Hindi in its proceeding; so however, the final order shall be in English.

(2) Notwithstanding anything contained in sub-rule (1), the Tribunal may pass such orders in Hindi, as and when it deems fit.

Provided – that every such order shall be accompanied by a translation in English of the same, duly attested by the Bench concerned.

RULE 6: Procedure for filing appeals:

(1) A memorandum of appeal to the Tribunal shall be in the relevant form and shall be presented by the appellant in person or by an agent to the concerned officer, or sent by registered post addressed to the concerned officer:

Provided – that the appellant may in case of urgency or for other sufficient reason, present or send the appeal to the concerned officer of the Bench nearest or him, even though the matter relates to a different Bench; and in such a case the officer receiving the appeal shall as soon as may be, forward it to the concerned officer of the appropriate Bench.

(2) A memorandum of appeal sent by post under sub-rule (1) shall be deemed to have been presented to the concerned officer on the date on which it is received in the office of the concerned officer.

Explanation.- (1) For purposes of this rule, “form” means a form prescribed for the purpose of presenting an appeal under the Customs (Appeals) Rules, 1982, or the Central Excise Rules, 1944, or as the case may be, the Gold (Control) Appeal Rules, 1982.

(2) In this rule, “concerned officer” in relation to a Bench means the Registrar, Assistant Registrar or any other officer authorized to receive appeals falling within the jurisdiction of that Bench as defined by the President from time to time.]

Rules <sup>3</sup>[6A. Number of appeals to be filed:

– Notwithstanding the number of show cause notices, price lists, classification lists, bills of entry, shipping bills, refund



claims / demand, letters or declaration dealt with in the decision or order appealed against, it shall suffice for purposes of these rules that the appellant files one Memorandum of Appeal against, the order or decision of the authority below, along with such number of the copies thereof as provided in rule 9.

Example –

(1) In a case where the impugned order in appeal has been passed with reference to more than one orders in original, the Memoranda of Appeal filed as per Rule 6 shall be as the number of the orders-in-original to which the case relates in so far as the appellant is concerned.

(2) In case an impugned order is in respect of more than one persons, each aggrieved person will be required to file a separate appeal (and common appeals or joint appeals shall not be entertained.)

RULE 7: Date of presentation of appeals:

The Registrar or, as the case may be, the officer authorized by him under rule 6, shall endorse on every memorandum of appeal the date on which it is presented or deemed to have been presented under that rule and shall sign the endorsement.

RULE 8: Contents of a memorandum of appeal:

<sup>4</sup> [(1) Every Memorandum of Appeal shall set forth Concisely and under distinct heads, the grounds of appeal and such grounds shall be numbered consecutively and shall be typed in double space of the paper.

(2) Every memorandum of appeal, cross-objections, reference application, stay applications or any other miscellaneous applications shall be typed neatly in double spacing on the fool-scape paper and the same shall be duly paged, indexed and tagged firmly with each paper book put in a separate folder.]

<sup>1</sup> [(3) Every memorandum of appeal/ application/Cross-objection shall be signed and verified by the appellant/application/Cross-objection. The appellant/applicant/respondent or the Consultant or Advocate retained by them shall certify as true the documents produced before the Tribunal.]

RULE <sup>2</sup> [9: What to accompany memorandum of appeal:

(1) Every Memorandum of appeal required to be heard by a two-Member Bench shall be filed in quadruplicate and shall be

accompanied by four copies, one of which shall be a certified copy of the order appealed against in the case of an appeal against the original order passed by the Additional Commissioner or Commissioner of Excise or Customs and where such an order has been passed in appeal or revision, four copies ( one of which shall be a certified copy) of the order passed in appeal or in revision and four copies of the order of the original authority.

Explanation. – “Copy” for the purpose of this Rule shall mean a true copy certified by the appellant or appellant’s representative to be a true copy.

(2) In an appeal filed under the direction of the Collector or the Administrator or the Central Board of Excise and Customs, one of the copies of the order appealed against shall be an attested copy instead of a certified copy.

(3) In the case of an appeal which can be heard by a single Member, Memorandum of appeal shall be filed in triplicate and number of copies of the order shall be three instead of four.

Note: As to which appeals are to be heard by a single Members shall be determined by the President by separate orders in the light of the relevant statutory provisions.

(4) Where an appeal which can be heard by a single Member is referred to or placed before a two-Member Bench or an appeal which can be heard by a two-Member Bench is referred to a Larger Bench, the appellant shall immediately furnish an additional copy of the memorandum of appeal and of the order or orders of the lower authorities.]

Rule 10: Grounds which may be taken in appeal:

The appellant shall not, except by leave of the Tribunal, urge or be heard in support of any grounds not set forth in the memorandum of appeal, but the Tribunal, in deciding the appeal, shall not be confined to the grounds set forth in the memorandum of appeal or those taken by leave of the Tribunal under these rules :

Provided – that the Tribunal shall not rest its decision on any other grounds unless the party who may be affected thereby has had a sufficient opportunity of being heard on that ground.

Rule 11: Rejection or amendment of memorandum of appeal:

(1) The Tribunal may, in its discretion, on sufficient cause being shown, accept a memorandum of appeal which is not accompanied by the documents referred to in rule 9 or is in any other way defective, and in such cases may require the

appellant to file such document or, as the case may be, make the necessary amendments within such time as it may allow.

(2) The Tribunal may reject the memorandum of appeal referred to in sub-rule (1), if the documents referred to there in are not produced, or the amendments are not made, within the time – limit allowed.

(3) On representation of any memorandum of appeal after making the necessary amendments referred to in sub-rule (1), the memorandum of appeal shall be signed and dated by the officer competent to make an the endorsement under rule 7.

<sup>3</sup>[(4) The President may in his discretion authorize any officer of the Tribunal to return any memo of appeal, application or document (s) which is /are not in accordance with the <sup>4</sup>[Customs, Excise and Service Tax Appellant Tribunal (Procedure) Rules, 1982]

The Officer so authorized may, however, allow the documents to be re-file after removal of the defects in the specified time.

On representation the Bench concerned may in its discretion either accept the memorandum in terms of 11(1) or reject the same in terms of 11(2) but the appeal/ application may not be restored to its original number unless the Bench allow it to be so restored on sufficient cause being shown.]

RULE 12: Who may be joined as respondents:

(1) In an appeal or an application by a person other than The <sup>1</sup>[Commissioner] or the Administrator, the <sup>2</sup>[Commissioner] concerned or the Administrator shall be made the respondent to the appeal or , as the case may be, the application.

(2) In an appeal or an application by the <sup>3</sup>[Commissioner] or the Administrator, the other party shall be made the respondent to the appeal or, as the case may be, application.

(3) the provisions of sub-rules (1) and (2) shall apply to a proceeding transferred to the Tribunal under section 131B of the Customs Act, section 35P of the Central Excise Act, or section 82K of the Gold (Control) Act.

RULE 13: Document authorizing representative to be attached to

the memorandum of appeal:

Where the parties to an appeal or application are being represented in such appeal or application by authorized representatives, the documents authorizing such representatives to appear on their behalf shall be appended to the memorandum

of appeal, application or memorandum of cross-objection if they are signed by the authorized representatives and the said documents shall indicate clearly the status of the authorized representatives as to whether they are relatives or regular employees of the parties and the details of the relationship or employment or, in cases where they are not relatives or regular employees, their qualifications to act as authorized representatives under the Act or, in the case of a person referred to in rule 2©(ii), particulars of the notification by which he has been appointed:

**Provided** that where the authorized representative is a legal practitioner, such document of authorization shall be a duly executed vakalatnama .

RULE 14. Filing of authorization at a later stage:

- <sup>4</sup>[(1) Subject to satisfaction of the Bench, in cases, where an authorized representative known to the Court **has been engaged** but is unable to file immediately the document authorizing him to appear and plead along with the appeal or application for any reason, he may file **memo of appearance** along with an undertaking to file duly executed vakalatnama or document or document of authorization during such time as the Bench may in its discretion allow.
- (2) In case the direction of the Bench (including extended time, if any) is not followed, the Bench may in its discretion withhold the issue of the order or stay its operation till the compliance is duly made and/or refrain from extending the facility in future.
- (3) Any mis-representation for the purpose of this rule will be considered as a misconduct and may invite the same action in the same way as indicated in Section 35Q(5) of the <sup>5</sup>[Central Excise Act, 1944].

RULE 15: <sup>6</sup>[Filing of memorandum of cross-objections, applications or replies to appeals/ applications]:

Every memorandum of cross-objection filed, and every application made, under the provisions of the Act, shall be registered and numbered, and the provisions of these rules, relation to appeals shall, so far as may be, apply to such memorandum or application.

RULE <sup>7</sup>[15A: Reply to appeal]:

After a copy of the appeal has been served the respondents may file a reply within one month on the receipt thereof, the appellant may file a rejoinder within one month or within such time as may be specified/extended.]

RULE 16: Preparation of paper book:

(1) the appellant shall, along with the appeal or with one month of filing of the appeal, submit in such number of copies as of the memorandum of appeal, a paper book containing copies of the documents, statements of witnesses and other papers on the file of, or referred to in the orders of, the departmental authorities, which he proposes to rely upon at the hearing of the appeal.

(2) The respondent may also file a paper book containing such documents as are referred to in sub-rule (1), which he proposes to rely upon at the time of hearing of the appeal, in such number of copies as of the memorandum of appeal, within one month of the service of the notice of the filing of the appeal on him, or within two weeks of the service of the paper book, whichever is later.

(3) The Tribunal may, in its discretion, allow the filing of any paper book referred to in sub-rule (1) or sub-rule (2) after the expiry of the period referred to therein.

(4) The Tribunal may in its own motion direct the preparation of as many copies as may be required of a paper book by and at the cost of the appellant or the respondent, containing copies of such statements, papers or documents as it may consider necessary for the proper disposal of the appeal.

<sup>8</sup>[(5) The President may in his discretion direct by a general or special order that only such documents as may be specified by him in his order may be initially filed with the appeal; and the paper book as prescribed in sub-rules (1) and (2) may be filed subsequently on receipt of notice of hearing of the appeal by way of a general or specific notice for the case (s) or advance cause list.

The President may further direct that in case of non-filing of the documents as specified under this Rule, the Registrar/Deputy Registrar or any other authorized officer would be competent to return the specified documents or sets of documents and to receive the same back only after rectification of the defects to the satisfaction of the proper officer or the Bench as the case may be and on the return the case may be assigned a new number.

(6) President may by a general or special order allow attestation of the documents filed along with appeal/application or as a part of paper book or otherwise by a gazetted officer or such other person as may be authorized by the President to attest or certify such documents or photo copies thereof

(7) All paper books shall contain clearly legible documents duly paged, indexed and be tagged firmly.]

RULE 17: Endorsing copies to the party:

A copy each of appeal and paper-book shall be provided to the Departmental Representative as well as to the concerned executive <sup>2</sup>[Commissioner]. In case of Departmental appeal, a copy of the same shall be served on the other party as soon as they are filed.]

RULE 18: Date and place of hearing to be notified:

(1) The Tribunal shall notify to the parties the date and place of hearing of the appeal or application.

(2) The issue of the notice referred to in sub-rule (1) shall not by itself be deemed to mean that the appeal or application has been admitted.

RULE 19: Hearing of appeal:

(1) On the day fixed, or on any other day to which the hearing may be adjourned, the appellant shall be heard in support of the appeal.

(2) The Tribunal shall then, if necessary, hear the respondent against the appeal and in such a case the appellant shall be entitled to reply.

RULE 20: Action on appeal for appellant's default:

Where on the day fixed for the hearing of the appeal or on any other day to which such hearing may be adjourned, the appellant does not appear when the appeal is called on for hearing, the Tribunal may, in its discretion, either dismiss the appeal for default or hear and decide it on merits.

Provided that where an appeal has been dismissed for default and the appellant appear afterwards and satisfies the Tribunal that there was sufficient cause for his non-appearance when the appeal was called on for hearing, the Tribunal shall make an order setting aside the dismissal and restore the appeal.

RULE 21: Hearing of appeals ex-parte:

where on the day fixed for the hearing of the appeal or on any other day to which the hearing is adjourned the

appellant appears and the respondent does not appear when the appeal is called on for hearing, the Tribunal may hear and decide the appeal ex parte.

**RULE 22:** Continuance of proceedings after death or adjudication

as an insolvent of a party to the appeal or application:

Where in any proceedings the appellant or a respondent dies or is adjudicated as an insolvent or in the case of a company, is being wound up, the appeal or application shall abate, unless an application is made for continuance of such proceedings by or against the successor-in-interest, the executor, administrator, receiver, liquidator or other legal representative of the appellant or applicant or respondent, as the case may be :

**Provided** that every such application shall be made within a period of sixty days of the occurrence of the event:

**Provided** further that the Tribunal may, if it is satisfied that the applicant was prevented by sufficient cause from presenting the application within the period so specified, allow it to be presented within such further period as it may deem fit.

**RULE 23:** Production of additional evidence:

(1) The parties to the appeal shall not be entitled to produce any additional, evidence either oral or documentary, before the Tribunal, but if the Tribunal is of opinion that any documents should be produced or any witness should be examined or any affidavit should be filed to enable it to pass orders or for any sufficient cause, or if adjudicating authority or the appellate or revisional authority has decided the case without giving sufficient opportunity to any party to adduce evidence on the points specified by them or not specified by them, the Tribunal may, for reasons to be recorded, allow such documents to be produced or witnesses to be examined or affidavits to be filed or such evidence to be adduced.

(2) The production of any document or the examination of any witness or the adducing of any evidence under sub-rule (1) may be done either before the Tribunal or before such departmental authority as the Tribunal may direct.

(3) Where any direction has been made by the Tribunal to produce any documents or to examine any witnesses or to adduce any evidence before any departmental authority, the



authority shall comply with the directions of the Tribunal and after such compliance send the documents, the record of the deposition of the witnesses or the record of evidence adduced, to the Tribunal.

(4) The Tribunal may, of its own motion, call for any documents or summon any witnesses on points at issue, if it considers necessary to meet the ends of justice.

**RULE 24: Adjournment of appeal:**

The Tribunal may, on such terms as it thinks fit and at any stage of the proceedings, adjourn the hearing of the appeal.

**RULE 25: Proceedings to be open to public:**

The proceedings before the Tribunal shall be open to the public

**Provided** that the Tribunal may, if it thinks fit, order at any stage of the proceeding of any particular case that the public generally or any particular person shall not have access to, or be or remain in, the room or building used by the Tribunal.

**RULE 26: Order to be signed and dated:**

Every order of the Tribunal shall be in writing and shall be signed and dated by the Members constituting the Bench concerned. Last date of hearing of the matter shall be typed on the first page of the order. If the order is dictated on the Bench, the date of dictation will be the date of the final order. If the order is reserved, the date of final order will be the date on which the order is pronounced.

In cases, where gist of the decision is pronounced without the detailed order, the last Para of the detailed order shall specify the date on which the gist of the decision was pronounced. In such cases, the date of the final order shall be the date on which all the Members of the Bench sign the order. If they sign on deferent dates, the last of the dates will be the date of the order.]

**RULE 27: Publication of orders:**

such of the orders of the Tribunal as are deemed fit for publication in any authoritative report or the press, may be released for such publication on such terms and conditions as the Tribunal may lay down.



RULE <sup>2</sup>[28A]: Procedure for filing and disposal of stay petitions. –

(1) (a) Every application preferred under the provisions of the Acts for stay of the requirement of making deposit of any duty demanded or penalty levied shall be presented in triplicate by the appellant in person or by his duly authorized agent, or sent by registered post to the Registrar or any other officer authorized to receive memoranda of appeals, as the case may be, at the Headquarters of the Bench having jurisdiction to hear the appeal in respect of which the application for stay arises :

(b) One copy each of such application shall be served on the authorized representative of the <sup>4</sup>[Commissioner] or, as the case may be, the Administrator simultaneously be the applicant.

(2) Every application for stay shall be neatly typed on one side of the paper and shall be in English and the provisions of rule 5 shall apply to such application.

(3) An application for stay shall set forth concisely the following:

(a) the facts regarding the demand of duty or penalty, the deposit where of is sought to be stayed;

(b) The exact amount of duty or penalty and the amount undisputed there from and the amount outstanding;

(c) the date of filing of the appeal before the Tribunal and its number, if known;

(d) whether the applicant for stay was made before any authority under the relevant Act or any civil court and, if so, the result thereof (copies of the correspondence, if any, with such authorities to be attached);

(e) reasons in brief for seeking stay;

(f) whether the applicant is prepared to offer security and, if so, in what form; and

(g) prayers to be mentioned clearly and concisely (state the exact amount sought to be stayed).

<sup>5</sup>[(4) The contents of the appeal/application/cross-objection shall be supported by a verification regarding their correctness by the appellant or respondent or the principal officer authorized to sign appeal/cross- objection.

The Bench may, however, in a particular case direct filing of an affidavit by the appellant/respondent or any other person, if so considered necessary or desirable in the circumstances of a given case.]

(5) Every application for stay shall be accompanied by three copies of the relevant orders of the authorities of the department concerned, including the appellate orders, if any,

against which the appeal is filed to the Tribunal by the appellant and other documents, if any :

<sup>1</sup>[Provided that it shall not be necessary for the applicant to file copies of the documents which have already been filed with the related appeal.]

(6) Any application which does not conform to the above requirements is liable to be summarily rejected.

<sup>2</sup>[(7) Subject to any general or special orders of the President in this behalf, an application for stay shall be decided by the Bench having jurisdiction to hear the appeal to which the application relates.]

RULE <sup>3</sup>[28B: Change of authorized representative:

(1) In case an appellant/respondent changes the person authorized to represent him after the filing of the appeal or application then the fact of such a change may be indicated by way of a memorandum addressed to the tribunal or an endorsement or Vakalatnama or document of authorization and upon such communication or endorsement the bench may not insist on filing of a no-objection certificate from the previous authorized representative except where in the opinion of the bench it was called for in a given case.

RULE 28C: [Procedure for filing of and disposal of Miscellaneous Application:

The provisions of the rules regarding the filing of stay application shall, in so far as may be, apply to the filing of applications under this rule (mutatis mutandis.)

RULE 29: Reference to High Court:

(1) An application for reference to the High Court shall be filed in <sup>4</sup>[quintuplicate] and shall be accompanied by a list of documents (particulars whereof shall be stated) which, in the opinion of the applicant, should form part of the case and a translation in English of any such documents, where necessary, and <sup>5</sup>[five copies] of the order passed by the Tribunal in the appeal concerned.

(2) where an application for reference is filed by any person other than the <sup>6</sup>[Commissioner] or the Administrator, the <sup>7</sup>[Commissioner] or the Administrator shall be made the respondent, and where the application for reference is filed by

the <sup>8</sup>[Commissioner] or the Administrator, the other party shall be made the respondent.

(3) The provisions of the rules relating to the filing of appeals shall, so far as may be, apply to the filing of an application under this rule.

**RULE 30: Reference to Supreme Court in case of conflict in decisions of High Courts:**

where, on an application for reference to a High Court, the Tribunal considers it expedient, on account of conflict in the decisions of High Courts in respect of any particular question of law, to make a reference direct to the Supreme Court, such reference shall *inter alia* set out concisely the decisions of the High Court and the point of conflict in the decisions.

**RULE 31: Same Bench to hear applications for rectification of mistakes:**

The same Bench which heard the appeal giving rise to the application for reference to the High Court or Supreme Court shall hear such application unless the President directs otherwise.

**RULE <sup>9</sup>[31A: Same Bench to hear applications for rectification of**

**Mistakes:**

An application for rectification of a mistake apparent from the record, under sub-section (2) of section 129B of the Customs Act, or sub-section (2) of section 35c of the <sup>10</sup>[Central Excise Act, 1944], or sub-section (2) of section 81A of the Gold (Control) Act, shall be heard by a Bench consisting of the Member who heard the appeal giving rise to the application unless the President directs otherwise.

**RULE <sup>11</sup>[32: Submission of reply to reference application:**

The respondent may, if he so desires, within forty-five days from the date on which he was served with a copy of the application for reference, submit a reply in writing to the application.]

**RULE 33: Contents of reply: –**

(1) The reply referred to in rule 32 shall be filed in <sup>12</sup>[quintuplicate] and shall specifically admit or deny whether

any question of law as formulated by the applicant arises out of the order of the Tribunal.

(2) If any question formulated by the applicant is defective, the reply shall state in what particulars the Question is defective and what is the exact question of law which arises out of the said order.

(2) The reply shall be accompanied by a list of documents the particulars of which shall be stated) which in the opinion of the respondent, should form part of the case and a translation in English of an such documents, where necessary.

RULE 1[34: Statement of case:

(1) Where, after hearing the applicant, and the respondent it he appears before the Tribunal in response to the notice of hearing, the Tribunal is of the opinion that a question of law arises out of its order, it shall draw up a statement of the case.]

(2) The Tribunal shall append to the statement of the case a list of documents which, in its opinion, should form part of the reference.

(3) Within such time after the statement of the case is drawn up as the Tribunal may direct the applicant or respondent, as the case may be, at whose instance any such document is included in the list, shall file as many certified and uncertified copies of the documents which form part of the reference as are required to be forwarded to the High Court or Supreme Court:

Provided that the Tribunal may, at the request of the parties, in its discretion, allow further time to enable the parties to file copies of such document.

RULE 35: Communication of orders to parties:

Any order passed in an appeal or on an application shall be communicated to the appellant or the applicant and to the respondent either in person or by registered post.

RULE 36: Same Bench to deal with requisition from High Court or

Supreme Court:

Where a requisition to state the case from the High Court or where a direction to make any addition or alteration in

a statement of the case from the High court or the Supreme Court is received by the Tribunal under the Acts, it shall be dealt with by the same Bench referred to in rule 31, unless otherwise directed by the President.

**RULE 37: Receipt of judgment of the High Court or Supreme Court:**

Where a copy if the judgment of the High Court or the Supreme Court is received by the Tribunal, it shall be sent to the Bench referred to in rule 31 or any other Bench as directed by the President for such orders as may be necessary.

**RULE 38: Copying fees:**

<sup>2</sup>[Copies of documents relating to a case/ order/ causes list may be supplied on request, on payment of the prescribed fees :

(1) Photocopies of whole or part of an order sheet may be supplied on payment of the Prescribed fees to the appellant/respondent or their authorized representative.

(2) In case of reported as well unreported orders the copies may be supplied to journals on payment of an amount prescribed by the President for payment on annual or half yearly basis.

(3) Photocopies of cause lists may be supplied to the authorized representative on payment of the prescribed fees and to the department representatives without fees, if so requested.]

<sup>3</sup>(3) Copying fees shall be payable in cash in advance.

(4) No fee is required to be paid by any departmental authority connected with the matter in question before the Tribunal.

**RULE 39: No fees for inspection of records:**

No fees shall be charged for inspecting the records of a pending appeal or application by a party thereto.

matters:

**RULE 40: Control over departmental authorities in certain**

The Tribunal shall exercise control over the departmental authorities in relation to all matters arising out of the exercise of the powers or of the discharge of the function of the Tribunal.

**RULE 41: Order and directions in creation cases:**



The Tribunal may make such directions as may be necessary or expedient to give effect or in relation to its orders or to prevent abuse of its process or to secure the ends of justice.

RULE <sup>4</sup>[42: Working hours of officer of the Tribunal:

Except on Saturdays, and other public holidays, the offices of the Tribunal shall, subject to any order made by the President, be open daily from 9.30 A.M. to 6.00 P.M. but no work, unless of urgent nature, shall be admitted after 5.30 P.M.]

RULE 43: Sittings of the Tribunal:

(1) The Tribunal shall not ordinarily hold sittings on Saturdays, nor on any Sundays and other public holidays.

<sup>5</sup>[(2) The sitting hours of the Tribunal shall ordinarily be as under:-

In New Delhi, Bombay and Madras

From 10.30 A.M. to 1.30 P.M. and from 2.15 P.M. to 4.45 P.M.

In Calcutta from 10.15 A.M. to 1.15 P.M. and from 2.00 P.M. to 4.30 P.M.

RULE 44: Officers of the Tribunal and their functions:

(1) The Registrar shall have the custody of the records of the Tribunal and shall exercise such other functions as are assigned to him under these rules or by the President by separate order.

(2) The Registrar may, with the approval of the President, delegate to <sup>1</sup>[the Deputy Registrar or] an Assistant Registrar any function required by these rules to be exercised by the Registrar.

(3) In the absence of the Registrar <sup>2</sup>[the Deputy Registrar or] the Assistant Registrar may exercise all the functions of the Registrar.

(4) The official Seal shall be kept in the custody of the Registrar <sup>3</sup>[or Deputy Registrar or Assistant Registrar].

(5) Subject to any general or special directions given by the President, the Seal of the Tribunal shall not be affixed to any order, summons or other processes save under the authority in writing of the Registrar <sup>4</sup>[or Deputy Registrar or Assistant Registrar.]

(6) The Seal of the Tribunal shall not be affixed to any certified copy issued by the Tribunal save under the authority in writing of the Registrar <sup>5</sup>[or Deputy Registrar] or Assistant Registrar.

**RULE 45: Additional powers and duties of the Registrar:**

In addition to the powers conferred by other rules, the Registrar shall have the following powers and duties subject to any general or special order of the President, namely:-

- (i) to require any memorandum of appeal, application, petition or other proceeding presented to the Tribunal to be amended in accordance with the practice and procedure of the Tribunal or to be represented after such requisition as the Registrar is empowered to make in relation thereto has been complied with;
- (ii) subject to the directions of the respective Benches, to fix the date for hearing appeals, applications, petitions or other proceeding and issue notices thereof;
- (iii) to settle the index in cases where the record is prepared in the Tribunal;
- (iv) to direct any formal amendment of record; and
- (v) to order the grant of copies of documents to parties to proceedings, and to grant leave to inspect the records of the Tribunal under rule 39.

**RULE 46: Seal and Emblem:**

The official Seal and Emblems of the Tribunal shall be such as the President may prescribe.

**RULE 47: Dress for the Members:**

The dress for the Members shall be such as the President may prescribe.

**RULE <sup>6</sup>[48: Dress for the parties:**

Every authorized representative other than a relative or regular employee of a party shall appear before the Tribunal in his professional dress, if any, and, if there is no such dress, -

- (i) — if a male, in a close-collared black coat, or in an open-collared black coat, with white shirt and black tie; or

- (ii) if a female, in a black coat over a white sari or any other white dress:

Provided that during the summer season from 15<sup>th</sup> April to 31<sup>st</sup> August, the authorized representatives may, when appearing before a Bench of the Tribunal, dispense with the wearing of a black coat.

Explanation: – for the purpose of this Rule, the expression 'regular employee of a party' shall not include an employee of the Customs or Central Excise Department who is appointed as an authorized representative in pursuance of sub-clause (ii) of sub-rule (C) of rule 2.]



APPENDIX-III

FORM NO.E.A.3

IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL

Appeal No. \_\_\_\_\_ / \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

...Appellants.

Vs.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

...Respondent.

- 1 Designation and Address of the :  
Authority passing the order  
appealed against.
- 2 Number and date of the order :  
appealed against,
- 3 Date of communication of a copy :  
of the order appealed against.
- 4 State/Union Territory and the :  
Commissionerate in which the  
order/decision of assessment/ fine/  
penalty was made.
- 5 Designation and Address of the :  
Adjudicating Authority in cases  
where the order appealed against  
is an order of the Commissioner  
(Appeals).
- 6 Address to which notices may be :  
sent to the Appellants.

- 7 Address to which notices may be :  
sent to the Respondent.
- 8 Whether decision or order :  
appealed against involves any  
question having a relation to the  
rate of duty of excise or to the  
value of goods for purposes of  
assessment, if not, difference in  
duty involved or amount of fine or  
penalty involved or value of the  
goods involved as the case may  
be.
- 8A(i) Description and classification of :  
goods.
- (ii) Period of dispute :
- (iii) Amount of duty, if any demanded :  
for the period mentioned in item  
(ii) above.
- (iv) Amount of refund, if any claimed :  
for the period mentioned in item  
(ii) above.
- (v) Amount of fine imposed. :
- (vi) Amount of penalty imposed. :
- (vii) Market value of the seized goods. :
- 9 Whether duty or penalty or both is :  
deposited, if not, whether any  
application for dispensing with  
such deposit has been made.
- 9A Whether the Appellants wish to be :  
heard in person.
- 10 Reliefs claimed in appeal. :

STATEMENT OF FACTS:  
GROUNDS OF APPEAL:

**PRAYERS:**

Signature of the Appellants

**VERIFICATION**

I, \_\_\_\_\_,  
Partner of the Appellant's Company do hereby declare that what is stated above is true  
and correct to the best of my information and belief.

Verified today, the .....day of \_\_\_\_\_, \_\_\_\_\_, at  
\_\_\_\_\_.

Signature of the Appellants

**APPENDIX-IV**

**FORM No.E.A.-4**

IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL

Cross Objection No. \_\_\_\_\_ / \_\_\_\_\_.

In

Appeal No. \_\_\_\_\_ / \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Vs.

...Cross Objector (original respondent).

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

...Respondent (original appellant).

|   |  |   |  |
|---|--|---|--|
| 1 | State/Union Territory and the Commissionerate in which the order/decision of assessment/penalty/fine was made.   | : |  |
| 2 | Date of receipt of notice of appeal or application filed with the Appellate Tribunal by the appellant or as the case may be, the (Commissioner) of Central Excise. | : |  |
| 3 | Address to which notices may be sent to the respondent   | : |  |
| 4 | Address to which notices may be sent to the appellant/applicant  | : |  |
| 5 | Whether the decision or order appealed against involves any question having a relation to the  | : |  |

|       |  |   |  |
|-------|--|---|--|
|       | rate of duty of excise or to the value of goods for purposes of assessment, if not, difference in duty or duty involved, or amount of fine or penalty involved or value of goods involved, as the case may be. |   |  |
| 5A(i) | Description and classification of goods  | : |  |
| (ii)  | Period of dispute  | : |  |
| (iii) | Amount of duty, if any, demanded for the period mentioned in item (ii)   | : |  |
| (iv)  | Amount of refund, if any demanded for the period mentioned in item (ii).   | : |  |
| (v)   | Amount of fine imposed   | : |  |
| (vi)  | Amount of penalty imposed  | : |  |
| (vii) | Market value of the seized goods   | : |  |
| 6     | Relief claimed in the memorandum of cross-objections   | : |  |

**GROUND OF CROSS OBJECTION:**

Signature of the cross objector  
(original respondent)

**VERIFICATION**

I, \_\_\_\_\_ of  
the original respondent herein do hereby declare that what is stated above is true to  
the best of my information and belief.

Verified today, the \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ at \_\_\_\_\_

Signature of the cross objector  
(original respondent)

**Note:**

(1) The grounds of cross-objections and the form of verification shall be signed by the respondent in accordance with the provisions of Rules.

(2) The form of memorandum of cross-objection shall be filed in quadruplicate.

(3) The form of memorandum of cross-objection should be in English or Hindi and should be set forth, concisely and under distinct heads the grounds of cross objections without any argument or narrative and such grounds should be numbered consecutively.

(4) The number and year of appeal/application as allotted by the office of the Appellate Tribunal and appearing in the notice of appeal/application received by the respondent is to be filled in by the respondent.

**APPENDIX-V**

**FORM NO.E.A.5**

**Form of Application to Appellate Tribunal under sub-section (4) of Section 35E of the Central Excise Act, 1944.**

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL**

Application No. \_\_\_\_\_ / \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

...Applicant.

Vs.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

...Respondent.

- 1 Designation and Address of the :  
applicant (if the applicant is not  
the adjudicating authority, a copy  
of the authorization from the  
Committee of Chief  
Commissioners to make the  
application should be enclosed).
- 2 Name & Address of the :  
respondent
- 3 Designation and address of the :  
officer passing the decision or  
order in respect of which this  
application is being made and the  
date of decision or order.
- 4 State/Union Territory and the :  
Commissionerate in which the the  
decision or order was made.

- 5 Date of which order under-sub- :  
section (4) of Section 35E of the  
Act has been passed by the  
Committee of Chief  
Commissioners.
- 6 Date of communication of the :  
order referred to in (5) above
- 7 Whether decision or order :  
appealed against involves any  
question having a relation to the  
rate of duty of excise or to the  
value of goods for purposes of  
assessment, if not, difference in  
duty involved or amount of fine or  
penalty involved or value of the  
goods involved as the case may  
be.
- 8 Description and classification of :  
goods.
- (ii) Period of dispute :
- (iii) Amount of duty, if any demanded :  
for the period mentioned in item  
(ii) above.
- (iv) Amount of refund, if any claimed :  
for the period mentioned in item  
(ii) above.
- (v) Amount of fine imposed. :
- (vi) Amount of penalty imposed. :
- (vii) Market value of the seized goods. :
- 9 Reliefs claimed in appeal. :

**STATEMENT OF FACTS:**

**GROUND OF APPLICATION:**

**PRAYERS:**



Signature of the Applicants

Note:

The form of application including the statement of facts and grounds of application shall be filled in quadruplicate and shall be accompanied by an equal number of copies of the decision or order passed by the Commissioner of Central Excise (one of which at least shall be certified copy) and a copy of the order passed by the Committee of Chief Commissioners under sub-section (4) of Section 35E of the Central Excise Act, 1944.

APPENDIX-VI

FORM NO.C.A.3

IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL

Appeal No. \_\_\_\_\_ / \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

...Appellants.

Vs.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

...Respondent.

1. Designation and address of the :  
authority passing the order  
appealed against.
2. Number and the date of the order :  
appealed against
3. Date of communication of the :  
order appealed against
4. State/Union Territory and the :  
Commissionerate in which the  
order/decision of assessment/  
penalty/fine was made
5. Designation and the address of :  
the Adjudicating Authority in  
case where the order appealed  
against is an order of the  
Commissioner of Customs  
(Appeals)

6. Address to which notices may be :  
sent to the Appellant.
7. Address to which Notices may be :  
sent to the Respondent
8. Whether the decision or order :  
appealed against involves any  
question having a relation to the  
rate of duty or to the value of  
goods for purposes of assessment,  
if not, the difference in duty  
involved or amount of fine or  
penalty involved or the value of  
the goods involved as the case  
may be.
9. Whether duty or penalty or both :  
is deposited. If not, whether any  
application for dispensing with  
such deposit has been made.
10. Whether the Appellants wish to ;  
be heard in person.
11. Reliefs claimed in appeal :

**STATEMENT OF FACTS:**

**GROUND OF APPEAL:**

**PRAYERS:**

Signature of the Appellants

**VERIFICATION**

I, \_\_\_\_\_ of  
the Appellants' company do hereby declare that what is stated above is true and  
correct to the best of my information and belief.

Verified today, the.....day of ....., \_\_\_\_\_, at \_\_\_\_\_.

Signature of the Appellants

**NOTE:** the above is statutory for CA3, however, as per the procedure rules additional information has to be provided in a form which is to be attached to EA 3 etc. as per Cestat public notice 1/2004 dated 31/8/2004 published in Volume 171 ELT T 48. however it is found that many of the columns in the additional information overlap with the statutory for EA 3 Consequently to tidy up the entire form EA 3 and additional declaration as per public notice Mr. Kasale will delete the duplication between EA 3 and Additional Declaration and the information required will be provided as per EA 3 plus additional information revised form.

**APPENDIX-VII**

**FORM No.C.A.-4**

IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL

Cross Objection No. \_\_\_\_\_ / \_\_\_\_\_.

In

Appeal No. \_\_\_\_\_ / \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Vs.

...Cross Objector (original respondent).

\_\_\_\_\_

\_\_\_\_\_

...Respondent (original appellant).

|   |  |   |  |
|---|--|---|--|
| 1 | State/Union Territory and the Commissionerate in which the order/decision of assessment/penalty/fine was made.   | : |  |
| 2 | Date of receipt of notice of appeal or application filed with the Appellate Tribunal by the appellant or as the case may be, the (Commissioner) of Central Excise.   | : |  |
| 3 | Address to which notices may be sent to the respondent   | : |  |
| 4 | Address to which notices may be sent to the appellant/applicant  | : |  |
| 5 | Whether the decision or order appealed against involves any question having a relation to the rate of duty of excise or to the value of goods for purposes of assessment, if not, difference in duty or duty involved, or amount | : |  |

|   |   |   |  |
|---|---|---|--|
|   | of fine or penalty involved or value of goods involved, as the case may be. |   |  |
| 6 | Relief claimed in the memorandum of cross-objections                        | : |  |

**GROUND OF CROSS OBJECTION:**

Signature of the cross objector  
(original respondent)

**VERIFICATION**

I, \_\_\_\_\_ of the original  
respondent herein do hereby declare that what is stated above is true to the best of my  
information and belief.

Verified today, the \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ at \_\_\_\_\_

Signature of the cross objector  
(original respondent)

**Note:**

(1) The grounds of cross-objections and the form of verification shall be signed by the respondent in accordance with the provisions of Rules.

(2) The form of memorandum of cross-objection shall be filed in quadruplicate.

(3) The form of memorandum of cross-objection should be in English or Hindi and should be set forth, concisely and under distinct heads the grounds of cross objections without any argument or narrative and such grounds should be numbered consecutively.

(4) The number and year of appeal/application as allotted by the office of the Appellate Tribunal and appearing in the notice of appeal/application received by the respondent is to be filled in by the respondent.

**APPENDIX-VIII**

**FORM NO.C.A.5**

**Form of Application to Appellate Tribunal under sub-section (4) of Section 129D of the Customs Act, 1962.**

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL**

Application No. \_\_\_\_\_ / \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

...Applicant.

Vs.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

...Respondent.

- 1 Designation and Address of the :  
applicant (if the applicant is not  
the adjudicating authority, a copy  
of the authorization from the  
Committee of Chief  
Commissioners to make the  
application should be enclosed).
- 2 Name & Address of the :  
respondent
- 3 Designation and address of the :  
officer passing the decision or  
order in respect of which this  
application is being made and the  
date of decision or order.
- 4 State/Union Territory and the :  
Commissionerate in which the the  
decision or order was made.

- 5 Date of which order under-sub-  
section (4) of Section 35E of the  
Act has been passed by the  
Committee of Chief  
Commissioners.
- 6 Date of communication of the  
order referred to in (5) above
- 7 Whether decision or order  
appealed against involves any  
question having a relation to the  
rate of duty of excise or to the  
value of goods for purposes of  
assessment, if not, difference in  
duty involved or amount of fine or  
penalty involved or value of the  
goods involved as the case may  
be.
- 8 Reliefs claimed in appeal.

**STATEMENT OF FACTS:**

**GROUND OF APPLICATION:**

**PRAYERS:**

Signature of the Applicants

**Note:**

The form of application including the statement of facts and grounds of application shall be filled in quadruplicate and shall be accompanied by an equal number of copies of the decision or order passed by the Commissioner of Customs (one of which at least shall be certified copy) and a copy of the order passed by the Committee of Chief Commissioners under sub-section (4) of Section 129D of the Customs Act, 1962.



**APPENDIX-IX**

**FORM NO.S.T.-5**

**Form of Appeal under Section 86 of the Finance Act, 1994 (32 of 1994)**

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL**

Appeal No. \_\_\_\_\_ / \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

...Appellant(s).

Vs.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

...Respondent.

- 1 Designation and Address of the :  
Authority passing the order  
appealed against.
- 2 Number and date of the order :  
appealed against.
- 3 Date of communication of a copy :  
of the order appealed against.
- 4 State/Union Territory and the :  
Commissionerate in which the  
order/decision of assessment/ fine/  
penalty was made.
- 5 Designation and Address of the :  
Adjudicating Authority in cases  
where the order appealed against  
is an order of the Commissioner  
(Appeals).

- 6 Address to which notices may be :  
sent to the Appellants.
- 7 Address to which notices may be :  
sent to the Respondent.
- 8 Whether decision or order :  
appealed against involves any  
question having a relation to the  
value of taxable service for  
purposes of assessment, if not,  
difference in tax or tax involved  
or amount of interest or penalty  
involved, as the case may be.
- 8A(i) Period of dispute :  
(ii) Amount of duty, if any demanded :  
for the period mentioned in item  
(ii) above.
- (iii) Amount of refund, if any claimed :  
for the period mentioned in item  
(ii) above.
- (iv) Amount of fine imposed. :  
(v) Amount of penalty imposed. :
- 9 Whether tax/penalty or interest :  
duty or penalty is deposited, if  
not, whether any application for  
dispensing with such deposit has  
been made.(a copy of Challan  
under which deposit is made shall  
be furnished).
- 9A Whether the Appellants wish to be :  
heard in person.
- 10 Reliefs claimed in appeal. :

**STATEMENT OF FACTS:**

**GROUND OF APPEAL:**

**PRAYERS:**

Signature of the Appellants

**VERIFICATION**

I, \_\_\_\_\_,  
Partner of the Appellants' Company do hereby declare that what is stated above is  
true and correct to the best of my information and belief.

Verified today, the .....day of \_\_\_\_\_, \_\_\_\_\_, at  
\_\_\_\_\_.

Signature of the  
Appellants

**APPENDIX-X**

**FORM NO.S.T.7**

**Form of Application to Appellate Tribunal under Sections (86(2) & 86(2A) of the Finance Act, 1994 (52/1994)**

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL**

Appeal/Application No. \_\_\_\_\_ / \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

...Applicant.

Vs.

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

...Respondent.

- 1 Designation and Address of the :  
applicant (if the applicant is not  
the adjudicating authority, a copy  
of the authorization from the  
Committee of Chief  
Commissioners to make the  
application should be enclosed).
- 2 Name & Address of the :  
respondent
- 3 Designation and address of the :  
officer passing the decision or  
order in respect of which this  
application is being made and the  
date of decision or order.

- 4 State/Union Territory and the :  
Commissionerate in which the the  
decision or order was made.
- 5 Date on which order under-sub- :  
section (2) & 2(A) of Section 86  
of the Act has been passed,  
respectively by the Committee of  
Chief Commissioners and  
Committee of Commissioners as  
the case may be.
- 6 Date of communication of the :  
order referred to in (5) above
- 7 Whether decision or order :  
appealed against involves any  
question having a relation to the  
rate of duty of excise or to the  
value of goods for purposes of  
assessment, if not, difference in  
duty involved or amount of fine or  
penalty involved or value of the  
goods involved as the case may  
be.
- 7A(i) Period of dispute  
(ii) Amount of duty, if any demanded  
for the period mentioned in item  
(ii) above.
- (iii) Amount of refund, if any claimed  
for the period mentioned in item  
(ii) above.
- (iv) Amount of fine imposed.  
(v) Amount of penalty imposed.
8. Reliefs claimed in appeal. :

**STATEMENT OF FACTS:**

**GROUND OF APPLICATION:**

**PRAYERS:**

Signature of the Applicants

**Note:**

The form of application including the statement of facts and grounds of application shall be filled in quadruplicate and shall be accompanied by an equal number of copies of the decision or order passed by the Commissioner of Service Tax or the Commissioner of Central Excise (one of which at least shall be certified copy) and a copy of the order passed by the Committee of Chief Commissioners or Committee of Commissioners, respectively under sub-section (2) & (2A) of Section 86 of the Finance Act, 1994.

**APPENDIX-XI**

**FORM No.S.T.-6**

IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL

Cross Objection No. \_\_\_\_\_/\_\_\_\_\_.

In

Appeal No. \_\_\_\_\_/\_\_\_\_\_.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Vs. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

...Cross Objector (original respondent).

...Respondent (original appellant).

|   |  |   |  |
|---|--|---|--|
| 1 | State/Union Territory and the Commissionerate in which the order/decision of assessment/penalty/fine was made.   | : |  |
| 2 | Date of receipt of notice of appeal or application filed with the Appellate Tribunal by the appellant or as the case may be, the (Commissioner) of Central Excise or Commissioner of Service Tax | : |  |
| 3 | Address to which notices may be sent to the respondent   | : |  |
| 4 | Address to which notices may be sent to the appellant/applicant  | : |  |
| 5 | Whether the decision or order appealed against involves any  | : |  |

|       |  |   |  |
|-------|--|---|--|
|       | question having a relation to the rate of duty of excise or to the value of goods for purposes of assessment, if not, difference in duty or duty involved, or amount of fine or penalty involved or value of goods involved, as the case may be. |   |  |
| 5A(i) | Period of dispute  | : |  |
| (ii)  | Amount of duty, if any, demanded for the period mentioned in item (ii)   | : |  |
| (iii) | Amount of refund, if any demanded for the period mentioned in item (ii).   | : |  |
| (iv)  | Amount of fine imposed   | : |  |
| (v)   | Amount of penalty imposed  | : |  |
| 6     | Relief claimed in the memorandum of cross-objections   | : |  |

**GROUND OF CROSS OBJECTION:**

Signature of the cross objector  
(original respondent)

**VERIFICATION**

I, \_\_\_\_\_ of  
the original respondent herein do hereby declare that what is stated above is true to  
the best of my information and belief.

Verified today, the \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ at \_\_\_\_\_

Signature of the cross objector  
(original respondent)

**Note:**



(1) The grounds of cross-objections and the form of verification shall be signed by the respondent in accordance with the provisions of Rules.

(2) The form of memorandum of cross-objection shall be filed in quadruplicate.

(3) The form of memorandum of cross-objection should be in English or Hindi and should be set forth, concisely and under distinct heads the grounds of cross objections without any argument or narrative and such grounds should be numbered consecutively.

(4) The number and year of appeal/application as allotted by the office of the Appellate Tribunal and appearing in the notice of appeal/application received by the respondent is to be filled in by the respondent.

## APPENDIX-XII

DIARY TO BE MAINTAINED BY THE ASSISTANT REGISTRAR/TECHNICAL OFFICER WHO RECEIVES THE APPEAL ETC.

DATE: \_\_\_\_\_

[illegible]

Checked and found that all the above receipts have been entered in the appropriate registers.

Signature of the Assistant Registrar/  
Technical Officer

Date:

**APENDIX-XIII**

Tel.:

Fax:

e-mail:

website:

CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL  
\_\_\_\_\_ ZONAL BENCH (ADDRESS)

Appeal No.: \_\_\_\_\_

Dated: \_\_\_\_\_

(arising out of O-In-O/O-In-A No. \_\_\_\_\_ dated \_\_\_\_\_  
passed by the \_\_\_\_\_).

To,

\_\_\_\_\_

\_\_\_\_\_

Sir/Gentlemen,

Sub.: Defect in Appeal filed on \_\_\_\_\_

Please refer to the appeal filed by you on \_\_\_\_\_ which has  
been registered and assigned no. \_\_\_\_\_

Following defect(s) has/have been noticed in your aforementioned  
appeal.

Defects:

1) .

2)

You are requested to rectify the above mentioned defects. The  
rectified appeal should reach this office by \_\_\_\_\_.

Yours faithfully,

(Technical Officer)

Copy to:

Assistant Registrar, in charge (branch)

Note: If date of compliance mentioned above happens to be a holiday, immediate next  
working day will be the date of compliance.

**APPENDIX-XIV**

CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL  
\_\_\_\_\_ ZONAL BENCH (ADDRESS)

ACKNOWLEDGEMENT TO APPELLANT/APPLICANT-/INTIMATION TO  
RESPONDENT  
BY HAND DELIVERY/SPEED POST

Appeal No.: \_\_\_\_\_  
(arising out of \_\_\_\_\_  
No. \_\_\_\_\_ dated \_\_\_\_\_)

Order-In-Original/Order-In-Appeal  
\_\_\_\_\_ passed by \_\_\_\_\_

Appellant (s)

Respondent (s)

\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

(along with copy of  
memorandum of  
appeal)

Sub.: Appeal No. \_\_\_\_\_

**Appellant(s)**

\_\_\_\_\_

Vs.

**Respondent(s)**

\_\_\_\_\_

I am to forward herewith a copy of memorandum of appeal filed in Forms No. E.A.3, C.A.3, ST-5 & ST-7 under the provisions of Section 35B/129A/86(1) & 86(2)/86(2A), respectively of the Central Excise Act, 1944, Customs Act, 1962 & Finance Act, 1994 or an application in Forms No.E.A.5 & C.A.5 under the provisions of Sections 35E(4) & 129D(4) respectively of the Central Excise Act, 1944 & Customs Act, 1962 as detailed above and to further inform you that the said appeal/application shall be heard by the bench of the Tribunal in due course. The appeal/application has been registered by the registry and has been assigned no. as mentioned above. This number may be quoted in all future correspondences.

You may file a memorandum of cross objection (in quadruplicate) within 45 days of the date of receipt of this notice in Form Nos. E.A.4/C.A.4/ST-6, respectively under the provisions of Section 35B(4)/129A(4)/86(4) respectively of the Central Excise Act, 1944, Customs Act, 1962 & Finance Act, 1994. There shall be no

fees for filing of cross-objection. However, in case of delay in filing the same, it should be accompanied with an application for condonation of delay (in quadruplicate) along with the prescribed fees of Rs.500/- (Rupees Five Hundred Only).

You may also file a reply to appeal as prescribed under Rule 15A of the CESTAT (Procedure) Rules, 1982, as amended. There shall be no fees for the same.

In case an appeal has been filed by you against the order impugned in this appeal then you may inform the registry the details thereof well in advance to enable the registry to tag both the appeals so that they can be heard together.

Yours faithfully,

Technical Officer,  
CESTAT

Encl.: copy of appeal along with its enclosures

Copy to:

1. JCDR, CESTAT, \_\_\_\_\_ (with enclosures)
2. Appellant (without enclosures)

APPENDIX-XV

Tel.:  
Fax:

e-mail:  
website:

CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL  
ZONAL BENCH (ADDRESS)  
ACKNOWLEDGEMENT TO CROSS OBJECTOR-INTIMATION TO  
RESPONDENT  
BRANCH – EB/CSTB/SMB

BY HAND DELIVERY/SPEED POST

C.O. No.: \_\_\_\_\_  
Appeal No.: \_\_\_\_\_

To,  
\_\_\_\_\_

Sub.: Cross-Objection No. \_\_\_\_\_ arising out of Appeal No. \_\_\_\_\_

Cross Objector (s)  
\_\_\_\_\_

Respondent (s)  
\_\_\_\_\_

(along with copy of  
memorandum of  
cross objection)

Sir,

I am to forward herewith a copy/copies of cross objection as detailed above filed in Forms No. E.A.4, C.A.4, ST-6 under the provisions of Section 35B(4)/129A(4)/ & 86(4) respectively of the Central Excise Act, 1944, Customs Act, 1962 & Finance Act, 1994 and in view of the provisions of Rule 15 of the CESTAT (Procedure) Rules, 1982 and to further inform you that the said memorandum of cross-objection shall be heard by the bench of the Tribunal in due course. The cross objection has been registered by the registry and has been assigned no. as mentioned above. This number may be quoted in all future correspondences.

I am forwarding herewith reply to appeal filed by the original respondent under Rule 15A of the CESTAT (Procedure) Rules, 1982.

Yours faithfully,

(Technical Officer)  
CESTAT

Encl.: copy of cross objection/reply to appeal  
Copy to:

- 1) Cross Objector – for information)
- 2) JCDR, Cestat (along with copy of cross-objection/reply to appeal).

## APPENDIX-XVI

TEL.:

e-mail :

FAX:

website : www.cestat.gov.in

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL  
BENCH (ADDRESS)  
SHOW CAUSE NOTICE UNDER RULE 11 OF THE CESTAT (PROCEDURE)  
RULES, 1982**

Stay/C.O.D./R.O.M./Misc application No. \_\_\_\_\_ in Appeal No. \_\_\_\_\_

Arising out of orders O-In-O/O-In-A

No. \_\_\_\_\_ dated \_\_\_\_\_ passed by \_\_\_\_\_

Date: \_\_\_\_\_

To, \_\_\_\_\_

....Appellant

Vs. \_\_\_\_\_

....Respondent

**SHOW CAUSE NOTICE**  
(Rule 11 of the CESTAT (Procedure) Rules, 1982)

WHEREAS the above appeal/application has been filed before the Tribunal against/with respect to the O-In-A/O-In-O/Tribunal's Order No. \_\_\_\_\_ dated \_\_\_\_\_ passed by \_\_\_\_\_

AND WHEREAS

The following defects in the appeal pointed out vide this office Defect Memo No. \_\_\_\_\_ dated \_\_\_\_\_ have not yet been rectified.

NOW THEREFORE, the appellant/applicant is hereby required to show cause as to why the appeal shall not be rejected under Rule 11 of the Customs, Excise and Service Tax Appellate Tribunal (Procedure) Rules, 1982. The said appeal stands fixed for the above purpose in \_\_\_\_\_ at 10.30 Hrs. on **14-Oct-2010, Thursday or any subsequent date thereafter as per the cause list and as may be convenient to the Tribunal.**

Defects:

Prepared by

Checked by

ASSISTANT REGISTRAR  
Appeal Branch

Copy to: 1) JCDR, CESTAT, 2) Advocate/Representative

## APPENDIX-XVII

Tel.:  
Fax:

e-mail:  
website:

CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL  
\_\_\_\_\_ ZONAL BENCH (ADDRESS)

### **NOTICE OF HEARING OF STAY/CONDONATION OF DELAY/MISC. APPLICATION/RECTIFICATION OF MISTAK APPLICATION**

Notice to the parties of the date fixed for hearing under the Central Excise Act, 1944, Customs Act, 1962 and the Finance Act, 1994

Stay/COD/ROM/Misc. Appln. No. \_\_\_\_\_ in Appeal No. \_\_\_\_\_  
\_\_\_\_\_ presented on \_\_\_\_\_  
(arising out of O-In-O/O-In-A No. \_\_\_\_\_ dated \_\_\_\_\_  
\_\_\_\_\_ passed by \_\_\_\_\_)

To,

Appellant (s)

Respondent (s)

\_\_\_\_\_

\_\_\_\_\_

(along with copy of appeal,  
stay & misc. application)

1. Take notice that stay/condonation of delay/rectification of mistake/miscellaneous application (s) mentioned above has/have been fixed for hearing on \_\_\_\_\_ at 10.30 a.m. or any subsequent date thereafter as per the cause list and as may be convenient to the Tribunal.

2. In case the applicant fails to appear at the abovesaid date and time of hearing in person or through authorized representative the application may be dismissed for default or heard and decided on merits in his absence. In case the respondent fails to appear the application may be decided ex-parte.

Place:  
Date:

Copy to:

- (1) JCDR, CESTAT, \_\_\_\_\_ (along with a copy of appeal, stay & miscellaneous application)
- (2) Advocate/Representative/Consultant

ASSISTANT REGISTRAR  
\_\_\_\_\_ Branch

Notice: Please quote court no. and the date of hearing mentioned above in future correspondence. In case paper book is filed the said fact may be brought to the notice of the registry at least 2 days before the date of hearing.



APPENDIX-XVIII

Tel.:  
Fax:

e-mail:  
website:

CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL  
\_\_\_\_\_  
ZONAL BENCH (ADDRESS)  
ADJOURNMENT NOTICE

Stay/COD/ROM/Misc. Appln. No. \_\_\_\_\_ in Appeal No. \_\_\_\_\_

Cross Objection No. \_\_\_\_\_

To,

Mumbai:

Appellant (s)

Respondent (s)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

You are hereby informed that the hearing of the above matter which was/is posted for hearing on \_\_\_\_\_ has been adjourned/advance to \_\_\_\_\_ at 10.30 a.m. or any subsequent date thereafter as per the cause list and as may be convenient to the Tribunal.

By order

ASSISTANT

REGISTRAR

Copy to:

- 1) JCDR, CESTAT, \_\_\_\_\_,
- 2) Advocate/Representative/Consultant

Note: Please quote court no. and the date of hearing mentioned above in future correspondence.

## APPENDIX-XIX

Tel.:  
Fax:

e-mail:  
website:

CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL  
\_\_\_\_\_ ZONAL BENCH (ADDRESS)

### **HEARING OF RESTORATION OF APPLICATION**

Notice to the parties of the date fixed for hearing under the Central Excise Act, 1944, Customs Act, 1962 and the Finance Act, 1994

Restoration Application No. \_\_\_\_\_ in Appeal  
No. \_\_\_\_\_  
(arising out of Tribunal's order No. \_\_\_\_\_ dated  
\_\_\_\_\_)  
(arising out of O-In-O/O-In-A No. \_\_\_\_\_ dated  
\_\_\_\_\_ passed by \_\_\_\_\_)

**Applicant**

**Vs**

**Respondent**

To,

Appellant (s)

Respondent (s)

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

(along with copy of Roa)

1. Take notice that the restoration application (s) mentioned above has/have fixed for hearing on \_\_\_\_\_ at 10.30 a.m. or any subsequent date thereafter as per the cause list and as may be convenient to the Tribunal. In case the applicant (s) fails to appear at the abovesaid date and time of hearing in person or through authorized representative, the application may be dismissed for default or heard and decided on merits in his absence. In case the respondent fails to appear the application may be decided ex-parte.

2. Also take notice that in case the above application is allowed and the appeal is restored, the appeal will, subject to the availability of time, also be taken up for final hearing on the same day.

Place:

Date:

Copy to:

- (1) JCDR, CESTAT, \_\_\_\_\_ (along with a copy of appeal, stay & miscellaneous application)
- (2) Advocate/Representative/Consultant

ASSISTANT  
REGISTRAR

Notice: Please quote this office reference no., bench concerned and the date of hearing mentioned above in future correspondence.

Tel.:  
Fax:

**APPENDIX-XX**

e-mail:  
website:

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL  
\_\_\_\_\_ ZONAL BENCH (ADDRESS)**

**NOTICE OF HEARING OF APPEAL/CROSS OBJECTION**

Notice to the parties of the date fixed for hearing of appeal/cross objection under the Central Excise Act, 1944, Customs Act, 1962 and the Finance Act, 1994

Appeal No. \_\_\_\_\_  
Cross Objection No. \_\_\_\_\_

Refer your appeal filed on \_\_\_\_\_ against the Order-In-Original or Order-  
In-Appeal No. \_\_\_\_\_ dated \_\_\_\_\_ passed by \_\_\_\_\_

Appellant (s)

Respondent (s)

1. Take notice that the appeal mentioned above has been fixed for hearing on \_\_\_\_\_ at 10.30 a.m. or any subsequent date thereafter as per the cause list and as may be convenient to the Tribunal

In case the appellant (s) fails to appear at the above date and time of hearing either in person or through an authorized representative, the appeal may be dismissed for default or heard and decided on merits ex-parte.

2. In case you do not wish to appear either in person or through an authorized representative you may intimate that the matter may be decided on merits in your absence.

3. In case you have any other appeal pending in the Tribunal ripe for hearing and the issue involved is identical and the parties are same, you may inform the registry of this Tribunal the appeal number of such appeal well in time. Such appeal will as far as practicable also be listed for hearing at the same time.

4. It will be of considerable help to facilitate the hearing, if you furnish a list of decisions of the Tribunal or other authorities and judgements of High Courts and the Supreme Court proposed to be relied upon during the hearing and list of important events concerning the dispute in a chronological way.

Place:

Date:

ASSISTANT REGISTRAR  
\_\_\_\_\_ Branch

Copy to:

- (1) JCDR, CESTAT, \_\_\_\_\_ (along with a copy of appeal, stay & miscellaneous application)
- (2) Advocate/Representative/Consultant

Notice: Please quote court no. and the date of hearing mentioned above in future correspondence. In case paper book is filed the said fact may be brought to the notice of the registry at least 2 days before the date of hearing.

**APPENDIX-XXI**

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL  
ZONAL BENCH (ADDRESS)  
NOTICE OF HEARING IN LARGER BENCH CASES**

\_\_\_\_\_ BRANCH

Application/Appeal No. \_\_\_\_\_

APPELLANT

RESPONDENT

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

1. \_\_\_\_\_ The issue involved in the matter is discussed in the Misc. Order No. \_\_\_\_\_ dated \_\_\_\_\_. The matter is now posted for hearing before LARGER BENCH on \_\_\_\_\_ at 10.30 Hrs.
2. \_\_\_\_\_ You are hereby directed to make available one (1) no. of sets of appeal/complete paper book and forward them to the registry of the Tribunal well before the date of hearing.
3. \_\_\_\_\_ You are hereby directed to supply one set of appeal/paper book to the Joint Chief Departmental Representative, \_\_\_\_\_ and the Secretary, Bar Association \_\_\_\_\_, directly under intimation to the registry of the Tribunal before the date of hearing.

ASSISTANT REGISTRAR

\_\_\_\_\_ BRANCH,  
CESTAT

Copy to:

1. Joint CDR, CESTAT, \_\_\_\_\_,
2. Secretary, Bar Association, CESTAT, \_\_\_\_\_,
3. Advocate/Consultant \_\_\_\_\_
4. Office copy

ASSISTANT REGISTRAR  
\_\_\_\_\_ BRANCH  
CESTAT

**APPENDIX-XXII**

Tel.:

e-mail:

Fax:

website:

CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL  
\_\_\_\_\_ ZONAL BENCH (ADDRESS)

Notice to the parties of the date fixed for hearing under Section 129C(5) of the Customs Act, 1962.

Appeal No. \_\_\_\_\_

APPELLANT:

\_\_\_\_\_  
\_\_\_\_\_

Vs.

RESPONDENT:

\_\_\_\_\_  
\_\_\_\_\_

**DIFFERENCE OF OPINION MATTER**

1. The above mentioned appeal was heard by the Hon'ble Division Bench comprising of \_\_\_\_\_ & Hon'ble Bench divided on some view points. After hearing, the

2. In view of the existing provision, the Hon'ble President of Tribunal has nominated \_\_\_\_\_ for deciding the points of difference so as to arrive at a majority decision by the Tribunal.

3. Take notice that the hearing of the appeal has been fixed on \_\_\_\_\_ at \_\_\_\_\_ at the above mentioned address.

ASSISTANT REGISTRAR  
\_\_\_\_\_ BRANCH  
CESTAT

Place:

Date:

Copy to:

1. Joint CDR, CESTAT, \_\_\_\_\_
2. Advocate/Consultant
3. Office copy

**APPENDIX-XXIII**

TEL.:

FAX.:

email :

web Site :

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL  
BENCH (ADDRESS)  
SHOW CAUSE NOTICE WITH RESPECT TO NON COMPLIANCE WITH  
THE STAY ORDER**

Appeal No. \_\_\_\_\_ presented on \_\_\_\_\_  
(arising out of O-In-O/O-In-A No. \_\_\_\_\_ dated  
\_\_\_\_\_ passed by \_\_\_\_\_

To, \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Date: \_\_\_\_\_

Appellant: \_\_\_\_\_

Vs.

Respondent: \_\_\_\_\_

**SHOW CAUSE NOTICE**

WHEREAS the above appeal has been filed before the Tribunal against the O-In-A/O-In-O No. \_\_\_\_\_ dated \_\_\_\_\_ passed by \_\_\_\_\_

AND WHEREAS

- (1) The penalty/duty imposed has neither been deposited nor an application in the manner provided under the rules for dispensing with such deposit has been filed.
- (2) An order dispensing with pre-deposit of such duty/penalty etc. has not been obtained.
- (3) The terms and conditions laid down by the Tribunal in the order no. \_\_\_\_\_ dated \_\_\_\_\_ has not been complied with.



Now, THEREFORE, you are required to show cause on or before \_\_\_\_\_ as to why the appeal in question should not be rejected for non-compliance with provisions of Section 129-E of the Customs Act, 1962/35F of the Central Excise Act 1944 & Finance Act, 1994.

Please note that the matter will stand fixed for hearing on \_\_\_\_\_ at 10.30 a.m. or any subsequent date thereafter as per the cause list and as may be convenient to the Tribunal.

Prepared by

Checked by

REGISTRAR

ASSISTANT

Branch

Copy to:

- (1) JCDR, CESTAT, \_\_\_\_\_ Bench  
(2) Advocate / Representative.

APPENDIX-XXIV

NO NOTICE FORM

Stay/Misc. Application No. \_\_\_\_\_

In

Appeal No. \_\_\_\_\_

As per our request or the request of the departmental representative, the above matter is adjourned to \_\_\_\_\_ by the Hon'ble Bench. The next date of hearing is noted by us as well as by the representative of the department.

Both the parties understand that no further notice of hearing will be issued in this matter for the above date of hearing.

As there is no bench today, the matter is adjourned to \_\_\_\_\_ by the Assistant Registrar after recording our presence. New date of hearing has been noted by both the parties. No further notice of hearing will be issued in this matter for the above date of hearing.

Date:

Place:

Signature of the Appellant  
or his authorized representative

Signature of the departmental  
representative.

Signature of Assistant Registrar/Court Master

**F. No.37(1)/RJ/MISC/08**  
**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,**  
**WEST BLOCK NO.2, R.K. PURAM, NEW DELHI – 110 066**

Dated: 15.10.2008

**OFFICE ORDER**

In supersession of all the existing orders, it is hereby directed that all early hearing granted matters have to be listed chronologically and not on the top of the list unless otherwise order passed by the Bench.

All Assistant Registrars are directed to act, accordingly.

BY ORDER

Sd/-  
(S. Chandran)  
Registrar

Copy to:

SPS to Hon'ble President/Hon'ble Vice-President/Hon'ble Members/P.A. to Registrar/Deputy Registrar/Assistant Registrar, CESTAT, New Delhi, Mumbai, Kolkata, Chennai, Bangalore and Ahmedabad/Bar Association/CDR/SDRs/Notice Board/Website/Guard File/Office Copy

Sd/-  
Dy. Registrar

**APPENDIX-XXVI**

**DECLARATION FOR MENTION**

| S. No. | Items   |   | Particulars |
|--------|---|---|-------------|
| 1      | Date of Mention   | : |             |
| 2      | Court No.   | : |             |
| 3      | By whom mentioned   | : |             |
| 4      | Appeal No. & its filing date  | : |             |
| 5      | Misc. Application No. & its filing date   | : |             |
| 6      | No. & date of the impugned order and the name of the authority that passed the order.                 | : |             |
| 7      | Reliefs claimed   | : |             |
| 8      | Issue Involved  | : |             |
| 9      | Reasons for Mention   | : |             |
| 10     | Whether Vakalatnama or letter of authorization filed  | : |             |
| 11     | Whether appeals/applications free from defects (to be certified by the Assistant Registrar concerned) | : |             |
| 12     | Probable date of posting (to be stated by the Assistant Registrar with signature).                    | : |             |

100000087

## APPENDIX-XXVII

FORMAT FOR PROVIDING ITEM-WISE LIST OF DEPARTMENTAL  
REPRESENTATIVES TO BE SUBMITTED ON EVERY COURT-SITTING  
DAY BEFORE 10.00 A.M.

| S.<br>No. | Appeal/<br>Application No. | Appellant | Respondent | Name of<br>the DR | Remarks |
|-----------|----------------------------|-----------|------------|-------------------|---------|
|           |                            |           |            |                   |         |
|           |                            |           |            |                   |         |
|           |                            |           |            |                   |         |
|           |                            |           |            |                   |         |
|           |                            |           |            |                   |         |

## APPENDIX-XXVIII

Tel. No.:

Fax No.:

E-mail:

BY SPEED POST

Gram: CEGCANAL

website: [www.cestat.gov.in](http://www.cestat.gov.in)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL  
ADDRESS

Branch: EB/CSTB/SMB

Application No.:

Appeal No.

From: THE ASSISTANT REGISTRAR, CESTAT, \_\_\_\_\_

To,

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

In the matter of \_\_\_\_\_

...Appellant

Vs.

\_\_\_\_\_

...Respondent

I am directed to transmit herewith a certified copy of order passed by the Tribunal under Section 35(1) of the Central Excise Act, 1944, Section 129(B) of the Customs Act, 1962 and the Finance Act, 1994 as mentioned below:

| Stay Order Number | Misc. Order No. | Appeal Order No. | Dated |
|-------------------|-----------------|------------------|-------|
|                   |                 |                  |       |

Assistant Registrar

Copy to:

1. Respondent

\_\_\_\_\_

\_\_\_\_\_

2. Advocate/Consultant:

3. Chief Commissioner, Central Excise/Customs
4. CCE/CC (Appeals);
5. JCDR, CESTAT,
6. CESTAT Bar Association, New Delhi
7. CESTAT Bar Association, Mumbai
8. Master File
9. M/s. CENTAX Publications Pvt. Ltd., New Delhi
10. M/s. Deeparchie Publications, New Delhi
11. M/s. Easy Service Tax Online Dot Com Pvt. Ltd., Ahmedabad
12. M/s. Lawcrux Advisors Pvt. Ltd., Faridabad (Haryana)
13. M/s. Taxmann Allied Services Pvt. Ltd., New Delhi
14. M/s. Company Law Institute of India Pvt. Ltd., Chennai
15. M/s. Taxindiaonline.com Pvt. Ltd., New Delhi

**APPENDIX-XXIX**

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL**

**REQUISITION SLIP**

Date: \_\_\_\_\_

- |   |   |       |
|---|---|-------|
| 1) Broad Category   | : | <hr/> |
| 2) Appeal No.   | : | <hr/> |
| 3) Name of the party  | : | <hr/> |
| 4) Application No. which is to be linked.   | : | <hr/> |
| 5) Purpose (applicable where :<br>file is required for any<br>reason than to link the<br>misc. application) | : | <hr/> |
| 6) Final Order No. & Date   | : | <hr/> |
| 7) Branch   | : | <hr/> |
| 8) Signature of the AR  | : | <hr/> |
| 9) Remark   | : | <hr/> |



**APPENDIX-XXX**

**FORMAT OF MEMO OF APPEARANCE:**

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL  
BENCH -**

Application No. \_\_\_\_\_ / \_\_\_\_\_

In

Appeal No. \_\_\_\_\_ / \_\_\_\_\_

**MEMO OF APPEARANCE**

It is submitted that the appellant/respondent has engaged Shri/Smt.

\_\_\_\_\_, Senior Advocate,  
Supreme Court/ \_\_\_\_\_ High Court, to appear for it/him/her in the  
above application/appeal before this bench of the CESTAT.

Signature:

Name & Address  
(as in Vakalatnama)

Place:

Date:

**APPENDIX-XXXI**

CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL  
\_\_\_\_\_ BENCH (ADDRESS)

F. No. \_\_\_\_\_

Date: \_\_\_\_\_

To,

The Deputy Registrar,  
\_\_\_\_\_ High Court,  
\_\_\_\_\_.

Sir,

Sub.: Statement of case drawn by the Tribunal in Appeal  
No. \_\_\_\_\_ under \_\_\_\_\_  
Act – Forwarding of \_\_\_\_\_

I am directed to forward herewith statement of case in duplicate in the case cited above which has been drawn by the bench comprising of \_\_\_\_\_ & \_\_\_\_\_ for the decision of the Hon'ble High Court and to request that a copy of judgement when delivered may kindly be sent so as to enable the Appellate Tribunal to pass such further order as may be necessary to dispose of the case in conformity with such judgement of the High Court.

2. Copies of the statement of the case are also being sent to the Appellant and the Respondent herein and their authorized representatives.

Yours faithfully,

Assistant Registrar  
\_\_\_\_\_ Branch,  
CESTAT .

Encl.: Statement of Case (in duplicate)

Copy to:

- 1) Appellant
- 2) Respondent
- 3) Joint Chief Departmental Representative, \_\_\_\_\_ Bench, CESTAT,
- 4) Advocate/Consultant

**APPENDIX-XXXII**

TEL.:

FAX.:

email :

website :

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL  
\_\_\_\_\_ BENCH (ADDRESS)**

F. No. \_\_\_\_\_

Date: \_\_\_\_\_

To,

The Deputy Registrar (Judicial),  
Hon'ble Supreme Court,  
New Delhi

Sir,

Sub.: Civil Appeal No. \_\_\_\_\_ / \_\_\_\_\_  
filed against Appeal No. \_\_\_\_\_  
- forwarding of original record – regarding

Please refer to your letter/diary no. \_\_\_\_\_ dated \_\_\_\_\_  
on the above subject.

2. As required, original file (s) in respect of following case (s) is/are sent  
herewith. Details of the case records is/are as given in the annexure appended hereto.

| S.<br>No. | Letter/Diary No. & Date | Civil Appeal<br>No. | Tribunal's<br>Appeal No. | Appellant/Respondent |
|-----------|-------------------------|---------------------|--------------------------|----------------------|
|           |                         |                     |                          |                      |
|           |                         |                     |                          |                      |
|           |                         |                     |                          |                      |
|           |                         |                     |                          |                      |
|           |                         |                     |                          |                      |

Yours faithfully,

ASSISTANT REGISTRAR  
APPEAL BRANCH

Encl.: as above

## ANNEXURE

| S.<br>No. | File No. | Stay<br>pages | Appeal<br>pages | Other pages | CESTAT<br>Order No. &<br>Date |
|-----------|----------|---------------|-----------------|-------------|-------------------------------|
|           |          |               |                 |             |                               |
|           |          |               |                 |             |                               |
|           |          |               |                 |             |                               |
|           |          |               |                 |             |                               |
|           |          |               |                 |             |                               |

**FORMAT OF CONTINUATION SHEET:**

Order Sheet

**COMMENT: FORMAT FOR ORDER SHEET REQUIRED.  
FURTHER WHETHER FIRST ADJOURNMENT, SECOND  
ADJOURNMENT ETC TO COME IN ORDER SHEET.**

## APPENDIX-XXXVI

### DAILY DIARY OF CASES FIXED FOR HEARING – THOSE ADJOURNED AND THOSE HEARD:

Date: \_\_\_\_\_ Bench \_\_\_\_\_ comprising \_\_\_\_\_ of: \_\_\_\_\_  
\_\_\_\_\_ & \_\_\_\_\_  
\_\_\_\_\_

| S. No. | Application/<br>Appeal No. | Appellant/Respondent | Time at which<br>sitting of the<br>bench<br>commenced | Time at which the<br>bench rose for<br>lunch break |
|--------|----------------------------|----------------------|---|--|
| 1      | 2                          | 3                    | 4   | 5  |

| Time at which the<br>bench re-assembled<br>after lunch | Time at which the<br>bench finally rose<br>for the day | Whether the<br>judgement is<br>dictated in the open<br>court, if so by .<br>which Member and<br>which SPS/PA took<br>dictation | If not, Member to<br>whom the case is<br>assigned for passing<br>the order |
|--|--|--|--|
| 6  | 7  | 8  | 9  |

| Whether the matter<br>is part-heard, if so<br>the next date given<br>for hearing | Whether order is<br>reserved, if so, the<br>date of<br>pronouncement of<br>the order | Whether matter is<br>adjourned with date<br>then the next date<br>of hearing | Initials of the<br>Gazetted Officer |
|--|--|--|-------------------------------------|
| 6  | 7  | 8  | 9                                   |

| Remarks |
|---------|
| 10      |

## APPENDIX-XXXVII

**REGISTER TO BE MAINTAINED BY THE ASSISTANT REGISTRAR:**

| S. No. | Application/<br>Appeal No. | Appellant/Respondent | Bench<br>constitution | Date of hearing |
|--------|----------------------------|----------------------|-----------------------|-----------------|
| 1      | 2                          | 3                    | 4                     | 5               |

| Date of pronouncement of the order | Directions of the bench, if any in the order | Name of the Member who dictated the order & the name of SPS/PA who took the dictation | Whether reference is made to Larger Bench |
|------------------------------------|--|---|---|
| 6                                  | 7  | 8   | 9   |

| Whether reference is made for nomination of Third Member | Decision in brief | Date of receipt of order from the Assistant Registrar | Date of handing over to the Assistant Registrar for signature |
|--|-------------------|---|---|
| 6  | 7                 | 8   | 9   |

| Remarks |
|---------|
| 10      |