

TO BE PUBLISHED IN THE GAZETTE OF INDIA EXTRAORDINARY, PART II,  
SECTION 3, SUB-SECTION (i)

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

**NOTIFICATION**

New Delhi, the 10<sup>th</sup> April, 2013

**No.37/2013 - Customs (N. T.)**

G.S.R. (E).- In exercise of the powers conferred by section 156 of the Customs Act, 1962 (52 of 1962), the Central Government hereby makes the following rules further to amend the Customs (Appeal) Rules, 1982, namely :—

1. Short title and commencement. – (1) These rules may be called the Customs (Appeals) (Amendment) Rules, 2013.

(2) They shall come into force on and from the 1<sup>st</sup> day of June, 2013.

2. In the Customs (Appeal) Rules, 1982 (herein after referred to as the said rules), for rule 7, the following rule shall be substituted, namely:-

*“7. Form of appeal or application to the Appellate Tribunal. — (1) An appeal under sub-section (2) of section 129A or an application under sub-section (4) of section 129D of the Act to the Appellate Tribunal shall be made in Form No. C.A.-5.*

*(2) The appeal or application in Form No. C.A.-5 shall be filed in quadruplicate accompanied by an equal number of copies of the decision or order (one of which at least shall be a certified copy) passed by:-*

*a) the Appellate Commissioner of Customs under section 128 of the Act, as it stood immediately before the appointed day, or by the Commissioner (Appeals) under section 128A of the Act and a copy of the order passed by the Committee of Commissioners of Customs under sub-section (2) of the section 129A of the Act.*

*b) the Commissioner of Customs and a copy of the order passed by the Committee of Chief Commissioners of Customs under sub-section (1) of section 129D of the Act.”.*

3. For Form No. C.A.-3, C.A.-4 and C.A.-5 appended to the said rules, the following Forms shall respectively be substituted, namely:-

**“FORM NO. C.A.- 3**

[See rule 6(1)]

**Form of Appeal to the Appellate Tribunal under sub-section (1) of section 129A of Customs Act, 1962.**

**In the Customs, Excise and Service Tax Appellate Tribunal.**

Appeal No..... of 20 .....

..... Appellant.

Vs.

..... Respondent.

**1. Port/ Location Code\***

**IEC\*\***

**PAN or UID\*\*\***




**Port/ Location Code 2\***

**Port/ Location Code 3\*, etc**

**E-Mail Address**

**Phone No.**

**Fax No.**




2. The designation and address of the authority passing the order appealed against.

3. Number and date of the order appealed against.

		-				-			-			-			-		
--	--	---	--	--	--	---	--	--	---	--	--	---	--	--	---	--	--

Dated

		-			-			
--	--	---	--	--	---	--	--	--

4. Date of communication of a copy of the order appealed against.

5. State or Union territory and the Commissionerate in which the order or decision of assessment, penalty, fine was made.

6. If the order appealed against relates to more than one Commissionerate, mention the names of all the Commissionerates, so far as it relates to the appellant.

7. Designation and address of the adjudicating authority in case where the order appealed against is an order of the Commissioner (Appeals).

8. Address to which notices may be sent to the appellant.

9. Address to which notices may be sent to the respondent.

10. Whether the decision or order appealed against involves any question having a relation to the rate of duty of customs or to the value of goods for the purpose of assessment.

11. Description and classification of goods.

12. Period of dispute.

13. (i) Amount of customs duty, if any, demanded for the period of dispute .

(ii) Amount of interest involved up to the date of the order appealed against.

(ii) Amount of refund, if any, rejected or disallowed for the period of dispute

(iii) Amount of fine imposed.

(iv) Amount of penalty imposed.

(v) Market value of seized goods.

14. (i) Amount of duty or fine or penalty or interest deposited. If so, mention the amount deposited under each head in the box below. (A copy of the challan under which the deposit is made shall be furnished)

Duty

Fine

Penalty

Interest

(ii) If not, whether any application for dispensing with such deposit has been made?

15. Does the order appealed against also involve any central excise duty demand, and related fine or penalty, so far as the appellant is concerned?

16. Does the order appealed against also involve any service tax demand, and related penalty, so far as the appellant is concerned?

17. Subject matter of dispute in order of priority (please choose two items from the list below, under the head 'IMPORT' or 'EXPORT' or 'GENERAL' , depending upon the nature of the case )

<b>IMPORT</b>		<b>EXPORT</b>		<b>GENERAL</b>	
<i>(i).Classification – Chapter</i> <i>(ii).Valuation – GVC /SVB or Others.</i> <i>(iii).Application of Exemption Notification No.,</i> <i>(iv). Anti-dumping duty.</i> <i>(v). Safeguard duty,</i> <i>(vi). Project imports,</i> <i>vii). Baggage</i> <i>viii). Courier,</i> <i>ix).Imports under Export Promotion Scheme,</i> <i>x). Seizure cases</i> <i>xi). Refunds,</i> <i>xii).NTR (Non Tariff Restrictions like import license, Phyto Sanitary requirements etc.),</i> <i>xiii). Others.</i>		<i>(i) Classification-Srl. Nos. of Export Schedule,</i> <i>(ii) Valuation,</i> <i>(iii) Drawback,</i> <i>(iv) Export under any Export Promotion Scheme (other than drawback),</i> <i>(v) Non-Tariff restrictions,</i> <i>(vi) Others</i>		<i>(i).Custom House Agents Licensing Regulations, 2004,</i> <i>(ii).MOT Charges,</i> <i>(iii).Others</i>	
Priority 1	Priority 2	Priority 1	Priority 2	Priority 1	Priority 2

18. Central Excise Assessee Code, if registered with Central Excise.

19. Service Tax Assessee Code, if registered with Service Tax.

20. If the appeal is against an Order-in-Appeal of Commissioner (Appeals), the number of Orders-in-Original covered by the said Order-in-Appeal.

21. Whether the respondent has also filed appeal against the order against which this appeal is made?

22. If answer to serial number 21 above is 'yes', furnish the details of appeal.

23. Whether the appellant wishes to be heard in person?

24. Reliefs claimed in appeal.

**Statement of facts**

**Grounds of appeal**

Signature of the authorised representative, if any.

Signature of the appellant

### Verification

I..... the appellant, do hereby declare that what is stated above is true and to the best of my information and belief.

Verified today the ..... day of ..... 20

Signature of the authorised appellant representative, if any

Signature of the appellant

Notes:- (1) The grounds of appeal and the form of verification shall be signed by the appellant in accordance with rule 3 of the Customs (Appeals) Rules, 1982.

(2) The appeal including the statement of facts and the grounds of appeal shall be filed in quadruplicate accompanied by an equal number of copies of the order (one of which at least shall be a certified copy) appealed against.

(3) The appeal shall be in English (or Hindi) and should set forth, concisely and under distinct heads, the grounds of appeal without any argument or narrative and such grounds should be numbered consecutively.

(4) The appeal shall be accompanied by such fee as prescribed under sub-section (6) of section 129A of the Act and shall to be paid through a crossed bank draft drawn in favour of the Assistant Registrar of the Bench of the Tribunal on a branch of any nationalized bank located at the place where the Bench is situated.

-----

\* Location Codes of all customs stations from where imports/ exports have taken place in respect of the appellant to be furnished. Location Codes for all the sea ports, airports, ICD's, Land Customs stations etc, are available on the website [www.icegate.gov.in](http://www.icegate.gov.in) [ICEGATE website – downloads-ICEGATE guidelines – Code List- Location Code List]

\*\* Importer- Exporter Code assigned by the Directorate General of Foreign Trade, to be mandatorily furnished

\*\*\* To be furnished by non- registered persons. Unique Identification (UID) number to be furnished where Permanent Account Number (PAN) is not available.

**FORM NO. C.A.- 4**

[See rule 6(2)]

**Form of Memorandum of Cross Objections to the Appellate Tribunal under sub-section (4) of section 129A of the Customs Act, 1962.**

**In the Customs, Excise and Service Tax Appellate Tribunal.**

Cross Objection No..... of 20.....

Appeal No.....of 20.....

..... Appellant/ Applicant.

Vs.

..... Respondent

**1. Port/ Location Code\***

**IEC\*\***

**PAN or UID\*\*\***

**Port/ Location Code 2\***

**Port/ Location Code 3\*, etc**

**E-Mail Address**

**Phone No.**

**Fax No.**

2. State or Union territory and the Commissionerate in which the order or decision of assessment, penalty, fine was made.

3. 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 Customs.

4. Number and date of the order appealed against.

			-					-					-				-											
--	--	--	---	--	--	--	--	---	--	--	--	--	---	--	--	--	---	--	--	--	--	--	--	--	--	--	--	--

Dated

			-					-																				
--	--	--	---	--	--	--	--	---	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

5. Address to which notices may be sent to the respondent.
6. Address to which notices may be sent to the appellant/ applicant.
7. Whether the decision or order appealed against involves any question having a relation to the rate of duty of customs or to the value of goods for the purpose of assessment.
8. Description and classification of goods.
9. Period of dispute.
10. (A) In case of cross-objections filed by a person other than the Commissioner of Customs:
  - (i) Amount of duty, if any, demanded for the period of dispute.
  - (ii) Amount of interest involved upto the date of the order appealed against.
  - (iii) Amount of refund, if any, rejected or disallowed for the period of dispute
  - (iv) Amount of fine imposed.
  - (v) Amount of penalty imposed.
  - (vi) Market value of the seized goods.

(B) (i) Amount of duty or fine or penalty or interest deposited. If so, mention the amount deposited under each head in the box below. (A copy of the challan under which the deposit is made should be furnished)

Duty	Fine	Penalty	Interest

(ii) If not, whether any application for dispensing with such deposit has been made?

11. (A) In case of cross-objections filed by the Commissioner of Customs
  - (i) Amount of duty demand dropped or reduced for the period of dispute.
  - (ii) Amount of interest demand dropped or reduced for the period of dispute.
  - (iii) Amount of refund sanctioned or allowed for the period of dispute
  - (iv) Whether no or less fine imposed?
  - (v) Whether no or less penalty imposed?

(B) Whether an application for staying the operation of the order appealed against has been made?

12. Subject matter of dispute in order of priority (please choose two items from the list below under the head 'IMPORT' or 'EXPORT' or 'GENERAL', depending upon the nature of the case)

<b>IMPORT</b>		<b>EXPORT</b>		<b>GENERAL</b>	
<i>(i). Classification – Chapter</i> <i>(ii). Valuation – GVC /SVB or Others.</i> <i>(iii). Application of Exemption Notification No.,</i> <i>(iv). Anti-dumping duty.</i> <i>(v). Safeguard duty,</i> <i>(vi). Project imports,</i> <i>vii). Baggage</i> <i>viii). Courier,</i> <i>ix). Imports under Export Promotion Scheme,</i> <i>x). Seizure cases</i> <i>xi). Refunds,</i> <i>xii). NTR (Non Tariff Restrictions like import license, Phyto Sanitary requirements etc.),</i> <i>xiii). Others.</i>		<i>(i) Classification-Srl. Nos. of Export Schedule,</i> <i>(ii) Valuation,</i> <i>(iii) Drawback,</i> <i>(iv) Export under any Export Promotion Scheme (other than drawback),</i> <i>(v) Non-Tariff restrictions,</i> <i>(vi) Others</i>		<i>(i). Custom House Agents Licensing Regulations, 2004,</i> <i>(ii). MOT Charges,</i> <i>(iii). Others</i>	
Priority 1	Priority 2	Priority 1	Priority 2	Priority 1	Priority 2

13. Central Excise Assessee Code, if registered with Central Excise.

14. Service Tax Assessee Code if registered with Service Tax.

15. Reliefs claimed in memorandum of cross -objections.

### Grounds of Cross- Objections

- (1)
- (2)
- (3)
- (4)                    etc.



Signature of the authorised representative, if any

Signature of the respondent

### Verification

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

Verified today, the ..... day of.....

Signature of the authorised Representative, if any

Signature of the Respondent

NOTES:- 1. If the memorandum is filed by any person, other than the Commissioner of Customs, the grounds of cross-objection and the form of verification shall be signed by the respondent in accordance with rule 3 of the Customs (Appeals) Rules, 1982.

2. The memorandum of cross objections shall be filed in quadruplicate accompanied by an equal number of copies of the order (one of which at least shall be a certified copy) appealed against.

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

4. The number and year of appeal or application, as the case may be, as allotted by the office of the Appellate Tribunal and appearing in the notice of appeal or application, as the case may be, received by the respondent, is to be filled in by the respondent.

-----

\* Location Codes of all customs stations from where imports/ exports have taken place in respect of the appellant to be furnished. Location Codes for all the sea ports, airports, ICD's, Land Customs stations etc, are available on the website [www.icegate.gov.in](http://www.icegate.gov.in) [ICEGATE website – downloads-ICEGATE guidelines – Code List- Location Code List]

\*\* Importer Exporter Code (IEC) assigned by the Directorate General of Foreign Trade, to be mandatorily furnished

\*\*\* To be furnished if appellant does not have IEC. Unique Identification (UID) number to be furnished where Permanent Account Number (PAN) is not available.

Where the memorandum of cross-objection is filed by the Commissioner of Customs, the above details to be furnished by the Commissioner of Customs in respect of the appellant.

**FORM NO. C.A - 5**  
[Refer rule 7]

**Form of Appeal or Application to Appellate Tribunal under sub-section (2) section 129A or sub-section (4) of section 129D of the Customs Act, 1962.**

**In the Customs, Excise and Service Tax Appellate Tribunal.**

Appeal No..... of 20.....

..... Appellant/ Applicant  
Vs

..... Respondent

**1. Port/ Location Code\*                      IEC\*\*                      PAN or UID\*\*\***

--	--	--

**Port/Location Code 2\***

--

**Port/Location Code 3\*, etc**

--

**E-Mail Address                      Phone No.                      Fax No.**

--	--	--

2. The designation and address of the Appellant Commissionerate (if the appeal is filed on the basis of the authorisation given by the Committee of Commissioners under sub-section (2) of section 129A of the Act. A copy of the authorisation shall be enclosed).
3. The designation and address of the Applicant (if the application is filed on the basis of an order of the Committee of Chief Commissioners under sub-section (1) of section 129D of the Act. A copy of the order shall be enclosed).
4. Name and address of the respondent.
5. Number and date of the order against which the appeal or application is filed.

			-				-			-		-		-		-	
--	--	--	---	--	--	--	---	--	--	---	--	---	--	---	--	---	--

Dated

		-		-		
--	--	---	--	---	--	--

6. Designation and address of the officer passing the decision or order in respect of which this appeal or application is being made.
7. State or Union territory and the Commissionerate in which the decision or order was made.

8. Date of receipt of the order referred to in (5) above by the Commissioner of Customs or by the jurisdictional Chief Commissioner of Customs, as the case may be.
9. Date on which order under sub-section (1) of section 129D of the Act, has been passed by the Committee of Chief Commissioners.
10. Date of receipt of the order referred to in (9) above by the applicant.
11. Whether the decision or order challenged involves any question having a relation to the rate of duty of customs or to the value of goods for purpose of assessment.
12. Description and classification of goods.
13. Period of dispute.
14. (i) Amount of duty demand dropped or reduced for the period of dispute.  
 (ii) Amount of interest demand dropped or reduced for the period of dispute.  
 (iii) Amount of refund sanctioned or allowed for the period of dispute.  
 (iv) Whether no or less fine imposed?  
 (v) Whether no or less penalty imposed?  
 (vi) Market value of seized goods.
15. Whether any application for stay of the operation of the order challenged has been made?
16. Subject matter of dispute in order of priority (please choose two items from the list below either under the head 'IMPORT' or 'EXPORT' or 'GENERAL', depending upon the nature of the case).

IMPORT		EXPORT		GENERAL	
i) Classification Chapters, ii) Valuation – GVC /SVB or Others. iii) Application of Exemption Notification No., iv) Anti-dumping duty. v) Safeguard duty, vi) Project imports, vii) Baggage viii) Courier, ix) Imports under Export Promotion Scheme, x) Seizure cases xi) Refunds, xii) NTR (Non Tariff Restrictions like import licence, Phyto Sanitary requirements etc.), xiii) Others.		i) Classification-Srl. Nos.of Export Schedule, ii) Valuation, iii) Drawback, iv) Export under any Export Promotion Scheme (other than drawback), v) Non-Tariff restrictions, vi) Others		i) Custom House Agents Licencing Regulations, 2004, ii) MOT Charges, iii) Others	
Priority 1	Priority 2	Priority 1	Priority 2	Priority 1	Priority 2

17. If the appeal is against an Order-in-Appeal of Commissioner (Appeals), the number of Orders-in-Original covered by the said Order-in-Appeal.

18. Whether the respondent has also filed an appeal against the order against which this appeal or application is made?

19. If answer to serial number 18 above is 'yes', furnish the details of appeal.

20. Whether the appellant or applicant wishes to be heard in person?

21. Reliefs claimed in appeal/application.

### **Statement of facts**

### **Grounds of application**

- (i)
- (ii)
- (iii) etc.

Signature of the authorised Representative  
of appellant or applicant, if any

Signature of the appellant or applicant

Note : The appeal or application including the statements of facts and the grounds of appeal or application shall be filed in quadruplicate accompanied by an equal number of copies of the decision or order (one at least of which shall be a certified copy) of the Commissioner of Customs/ Appeals and a copy of the order of the Committee of Commissioners of Customs under sub-section (2) of section 129A or a copy of the order of the Committee of Chief Commissioners of Customs under sub-section (1) of section 129D.

-----

\* Location Codes of all customs stations from where imports/exports have taken place to be furnished in respect of the respondent. Location Codes for all the sea ports, airports, ICD's, Land Customs stations etc, are available on the website [www.icegate.gov.in](http://www.icegate.gov.in) [ICEGATE website – downloads-ICEGATE guidelines – Code List- Location Code List]

\*\* Importer Exporter Code (IEC), if any, in respect of the respondent, assigned by the Directorate General of Foreign Trade, to be mandatorily furnished

\*\*\* To be furnished if the respondent does not have IEC. Unique Identification (UID) number to be furnished where Permanent Account Number (PAN) is not available.”

F.No.390/Misc/46/2011-JC

(Sunil Kumar Sinha)  
Director to the Government of India

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide notification No. 212/82-Customs, dated 10<sup>th</sup> September, 1982 (G.S.R 564 (E) dated 10.9.82) and last amended by notification No. 62/99-CUSTOMS (N.T.) dated 17.11.99 (G.S.R. 777(E), dated the 17<sup>th</sup> November, 1999.