2. FORMS

A. UNDER CUSTOMS ACT

2.1 FORM C.A.-3

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.

Appellant.

PAN or UID***

IEC **

Port/ Location Code 2*

1. Port/ Location Code*

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.
 - (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 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)

<u>IMPORT</u>	EXPORT	<u>GENERAL</u>
(i).Classification – Chapter	(i) Classification-Srl. Nos. of	(i).Custom House Agents
(ii).Valuation – GVC /SVB or	Export Schedule,	Licensing Regulations, 2004,
Others.	(ii) Valuation,	(ii).MOT Charges,
(iii).Application of Exemption	(iii) Drawback,	(iii).Others
Notification No.,	(iv) Export under any Export	
(iv). Anti-dumping duty.	Promotion Scheme (other than	
(v). Safeguard duty,	drawback),	
(vi). Project imports,	(v) Non-Tariff restrictions,	
(v). Safeguard duty,	drawback),	

Scheme, x). Seizure cases xi). Refunds,	Cariff Restrictions like e, Phyto Sanitary	(vi) Others				
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 ②eyes③f, furnish the details of appeal. 23. Whether the appellant wishes to be heard in person? 24. Reliefs claimed in appeal.						
		Statemen	t of facts			
		Grounds	of appeal			
Signature of the	authorised representat	ive, if any	i	Signature of the	appellant	
		Verific	ation			
	the a	appellant, do here	eby declare that wha	at is stated above	e is true and to the	
Verified today t	he day of	20				
Signature of the	authorised		Signa	ture of the appel	lant	

representative, if any 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 [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.

2.2 FORM C.A.-4

(As substituted vide notification No. 37/2013-Cus (NT) Dt. 10.04.2013)

Customs Forms 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 Noof 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 was made.	Commissionerate in which the or	rder or decision of assessment, per	nalty, fine			
3. Date of receipt of notice of appe the case may be, the Commissione		appellate Tribunal by the appellant	or, as			
3. Number and date of the order ap	ppealed against.					
-			-			
Dated						
-	-					
5. Address to which notices may be sent to the respondent.						
6. Address to which notices may be	e sent to the appellant/ applicant.					
7. Whether the decision or order ap customs or to the value of goods for		estion having a relation to the rate	of duty of			

- 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)

(ii). Valuation (iii). Application Notification I (iv). Anti-dun (v). Safeguard (vi). Project i vii). Baggage viii). Courier ix). Imports un Scheme, x). Seizure ca xi). Refunds, xii). NTR (Noi	nping duty. d duty, imports, , nder Export Promotion uses n Tariff Restrictions like e, Phyto Sanitary	(i) Classiy Export Sc (ii) Valua (iii) Draw (iv) Export Promotio drawback (v) Non-T	EXPORT (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		L House Agents Licensing s, 2004, harges,
Priority 1	Priority 2	Priority 1	Priority 2	Priority 1	Priority 2
	Excise Assessee Code, if				
	claimed in memorandum Cross- Objections	of cross -obj	ections.		
Signature of representati	f the authorised ive, if any			Signature of t	he respondent

Verification

Iand to the best of my information	the respondent, do hereby declare and belief.	that what is stated above is true
Verified today, the day of	f	
Signature of the authorised Respondent Representative, if any		Signature of the

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 [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.]

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.

2.3 FORM C.A.-5

(As substituted vide notification No. 37/2013-Cus (NT) Dt. 10.04.2013)

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	e Customs	s, Exc	ise and	Service	Tax A	Appell	ate Tr	ibun	al.									
Appea	al No			of 20.														
							Vs	•••••		App	ella	nt/ /	Appl	icant	-			
										R	espo	onde	ent					
1. Po	rt/ Locatio	on Co	de*			IEC	**]	PAN	or U	J ID	***		
												ı						
Port/	Location	Code	2*															
Port/	Location	Code	3*, etc															
E-Ma	il Addres	S				Phon	e No.						Fa	x N	0.			
]		
of the	e designat authorisa Act. A co	tion g	iven by	the Com	mitte	e of Co	ommis	sione										
the Co	e designat ommittee der shall b	of Ch	ief Com															
4. Nai	me and ad	dress	of the re	esponder	ıt.													
5. Nu	mber and	date o	f the or	der again	ıst wh	ich the	appea	ıl or a	pplica	atio	n is 1	filed	1.					
		_								_						_		
Dated	l						·		·		·		·	·			·	
		_																

- 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 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.	EXPORT 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	GENERAL i) Custom House Agents Licencing Regulations, 2004, ii) MOT Charges, iii) Others
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Priority	Priority 2	Priority 1	Priority 2	Priority 1	Priority 2
1					

- 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

<u>Note:</u> 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 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 [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.

B. UNDER CENTRAL EXCISE ACT, 1944

2.4 FORM E.A.-3

(As substituted vide notification No. 6/2013-CE (NT), Dt. 10.04.2013)

FORM NO.E.A.-3 [See rule 6(1)]

Torm of Appear to Appenate Thoung	ar under sub-section (1) of	i section 33D of the F	101
IN THE CUSTOMS,	EXCISE AND SERVICE	TAX APPELLATE	TRIBUNA

	APPEAL No							of.					20											
																		Αŗ	pel	lant				
					Vs											F	Res	po	nde	nt				
1. Assessee Code Location Code **					PAN or UID***																			
]													
E-Mail Address Phone No.						Fax No.																		
]]		
2. The design	gnation	and	addres	ss of	the a	autho	rity	pas	sing	the	e or	der a	app	eale	d ag	gair	ıst.							
3. Number	and dat	e of t	he ord	der a	ppea	led a	gain	ıst.																
		-					-				-				-					-		-		
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 excise or to the value of goods for purpose of assessment.
- 11. Description and classification of goods
- 12. Period of dispute.
- 13. (i) Amount of central excise duty, if any, demanded for the period of dispute.
 - (ii) Amount of interest involved up to 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 seized goods.
- 14. (i) Amount of duty or fine or penalty or interest deposited. If so, inform 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
3		,	

- (ii) If not, whether any application for dispensing with such deposit has been made?
- 15. Does the order appealed against also involve any customs 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)
- (i) Classification indicate the Chapter(s), ii) Valuation whether related persons issue or Others, iii) SSI Exemption, iv) Application of Exemption Notification indicate the Notfn. No., v) CENVAT, vi) Seizure / Clandestine removal, vii) Refund (other than rebate), viii) Others]

Priority 2							
18. Service Tax Assessee Code, if registered with Service Tax.							
19. Give details of Importer Exporter Code (IEC), if registered with Director General of Foreign Trade.							
	e Code, if registered with						

- 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 the 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

stated

Verification

I,	. the appellant, do hereby declare that what is
above is true to the best of my information and belief.	11 /
Verified today, the day of	20
Signature of the authorised 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 Central Excise (Appeals) Rules, 2001.
- (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 35B of the Act and shall 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 nationalised bank located at the place where the Bench is situated.
- *15 digit Permanent Account Number (PAN) based registration number to be mandatorily furnished by registered persons.
- **Commissionerate/ Division/ Range code (Location Code) to be also mandatorily furnished by registered persons. This Code can be procured from the website https://cbec.nsdl.com .Assessee Code Based Search', enter the assessee registration number and it will give the Location Code of the assessee. Alternatively, one can go to another website, www.aces.gov.in, then to the drop-down menu .Central Excise', then click on .know your location', then click on the relevant .State' and then the concerned .Commissionerate'.
- ***To be furnished by non –registered persons. Unique Identification (UID) number to be furnished where PAN is not available

2.5 FORM E.A.-4

(As substituted vide notification No. 6/2013-CE (NT) Dt. 10.04.2013)

Central Excise Form FORM NO.E.A.-4

[See rule 6 (2)]

Form of Memorandum of Cross-Objections to the Appellate Tribunal under sub-section (4) of section 35B of the Act

IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL																									
Cross-Objec	tion No.				20																				
In Appeal N	o		0	of 20)																				
													Арр	ella	nt/	Ap	opli	ica	nt						
VsRespondent																									
1. Assessee Code Location Code **					PAN or UID***																				
]	
E-Mail Add	lress						Ph	one	No	٠.							F	ax	No).			7		
2. State or U fine was made		ritor	y and	the	Con	nmiss	sion	erate	e in	wh	ich	the	orde	er o	r de	cis	ion	1 0	As	sses	sme	ent,	pen	alty	,
3. Date of re the case may										ed w	ith	the	Арр	oella	ite '	Γri	buı	nal	by	the	app	ella	ant c	or, a	S
3. Number a	nd date	of th	e ord	er a	ppea	led a	gain	st.																	
	-						-				-				-					-			-		
Dated	Dated																								
	-					-																			

NACEN, RTI, Kanpur Page 18

7. Whether the decision or order appealed against involves any question having a relation to the rate of duty of

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

excise or to the value of goods for the purpose of assessment.

6. Address to which notices may be sent to the appellant or applicant.

0	Degarintian	anda	laggifiag	tion	$\alpha f c$	
٥.	Description	and c	iassiiica	uon (OI È	goods

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u	Per	DOI:	Ot .	dic.	nute
ノ.	1 (1	IUU	OI.	uis	pute

- 10. (A) In case of cross-objections filed by a person other than the Commissioner of Central Excise:
 - (i) Amount of duty, if any, demanded for the period of dispute.
 - (ii) Amount of interest involved upto the date of 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 shall 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 Central Excise;
 - (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)
- [i) Classification indicate the Chapter(s), ii) Valuation-whether related persons issue or Others, iii) SSI Exemption, iv) Application of Exemption Notification- indicate the Notfn. No., v) CENVAT, vi) Seizure/ Clandestine removal, vii) Refund (other than rebate), viii) Others]

Priority 1	Priority 2						
13. Service Tax Assessee Code, if registered with Service Tax.							
14. Give the details of	14. Give the details of Importer Exporter Code (IEC), if registered with Director General of Foreign Trade.						
<u> </u>							

15. Reliefs claimed in memorandum of cross -objections.

Grounds of Cross-objection

Signature of the authorised	Signature of the respondent
representative, if any.	Verification
I,stated above is true to the best of my information	the respondent, do hereby declare that what is on and belief.
Verified today, the day of	20
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 Central Excise, the grounds of cross-objection and the form of verification shall be signed by the respondent in accordance with rule 3 of the Central Excise (Appeals) Rules, 2001.
- (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-objections shall be in English (or Hindi) and should set forth, concisely and under distinct heads, the grounds of the 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.
- * 15 digit Permanent Account Number (PAN) based registration number to be mandatorily furnished by registered persons
- ** Commissionerate/ Division/ Range code (Location Code) to be also mandatorily furnished by registered persons. This Code can be procured from the website https://cbec.nsdl.com .Assessee Code Based Search', enter the assessee registration number and it will give the Location Code of the assessee. Alternatively, one can go to another website, www.aces.gov.in, then to the drop-down menu .central excise', then click on .know your location', then click on the relevant .State' and then the concerned .Commissionerate'.
- ***To be furnished by non –registered persons. Unique Identification (UID) to be furnished where PAN is not available.

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

2.6 FORM E.A.-5

(as substituted vide notification No. 6/2013-CE (NT), dated 10.04.2013)

CENTRAL EXCISE FORM

FORM NO.E.A.-5

[See rule 7]

Form of appeal or application to Appellate Tribunal under sub-section (2) of section 35B or under sub-section (1) of section 35E of the Act

APPEAL No	of 20	
		Appellant/ Applicant
	Vs	Respondent
1. Assessee Code	Location Code **	PAN or UID***
E-Mail Address	Phone No.	Fax No.
	Committee of Commissioners under	rate (if the appeal is filed on the basis of the sub-section (2) of section 35B of the Act. A
		eation is filed on the basis of an order of the ection 35E of the Act. A copy of the order shall
4. Name and address of the	e respondent.	
5. Number and date of the	order against which the appeal or app	lication 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 Central Excise or by the jurisdictional Chief Commissioner of Central Excise, as the case may be.
- 9. Date on which order under sub-section (1) of section 35E 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 excise or to the value of goods for the 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 against has been made?
- 16. Subject matter of dispute in order of priority (please choose two items from the list below)
- [i) Classification indicate the Chapter(s), ii) Valuation-whether related persons issue or Others, iii) SSI Exemption, iv) Application of Exemption Notification- indicate the Notfn. No., v) CENVAT, vi) Seizure / Clandestine removal, vii) Refund (other than rebate), viii) Others]

Priority 1	Priority 2
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- 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 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 or application.

Statement of facts

Grounds of appeal or application

Signature of the authorised Representative of the appellant/ applicant, if any.

Signature of the appellant/ applicant

<u>Note.</u>-The appeal or application including the statement 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 of which at least shall be a certified copy) passed by the Commissioner of Central Excise/ Appeals and a copy of the order passed by the Committee of Commissioners under sub-section (2) of section 35B of the Act or an order passed by the Committee of Chief Commissioners under sub-section (1) of section 35E of the Act.

- *15 digit Permanent Account Number (PAN) based registration number to be furnished if respondent is a registered person
- **Commissionerate/ Division/ Range code (Location Code) to be also mandatorily furnished for the registered person. This Code can be procured from the website https://cbec.nsdl.com .Assessee Code Based Search', enter the assessee registration number and it will give the Location Code of the assessee. Alternatively, one can go to another website, www.aces.gov.in, then to the drop-down menu .central excise', then click on .know your location', then click on the relevant .State'and then the concerned .Commissionerate'.
- ***To be furnished for the respondent who is a non –registered person. Unique Identification (UID) number to be furnished where PAN is not available.

C. UNDER FINANCE ACT, 1994

2.7 FORM S.T. – 5

(As substituted Vide notification No. 5/2013- ST Dt. 10.04.2013)

FORM ST - 5

[See rule 9 (1)]

Form of Appeal to Appellate Tribunal under sub-section (1) of section 86 of the Finance Act, 1994

In the Customs, Central Excise and Service Tax Appellate Tribunal Appeal No of 20		
		Appellant
Versus		
		Respondent
1. Assessee Code	Location Code **	PAN or UID***
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 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 service tax or to the value of taxable service for the purpose of assessment.

- 11. Description of service and whether in 'negative list'...
- 12. Period of dispute.
- 13. (i) Amount of service tax, 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 penalty imposed.
- 14. (i) Amount of service tax 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)

Service Tax	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 customs duty 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)
- [i) Taxability Sl. No. of Negative List, ii) Classification of Services, iii) Applicability of Exemption Notification-Notification No., iv) Export of services., v) Import of services., vi) Point of Taxation., vii) CENVAT., viii) Refund., ix) Valuation., x) Others.]

Priority 1	Priority 2

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

19. Give details of Importer Exporter Code (IEC), if regis Trade.	stered with Director General of Foreign

- 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

Iabove is true to the best of my information and b	the appellant, do hereby declare that what is stated belief.
Verified today, theday of	20

Signature of the authorised representative, if any appellant

Signature of the

Notes-

- (1) The grounds of appeal and the form of verification shall be signed by the appellant in accordance with rule 3 of the Central Excise (Appeals) Rules, 2001.
- (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 86 of the Act and shall 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.
- * 15 digit Permanent Account Number (PAN) based registration number to be mandatorily furnished by registered persons.
- ** 10 digit Commissionerate / Division/ Range code (Premises Code) to be mandatorily furnished by registered persons. This 'premises code' is available in the ST-2 Registration Certificate itself. In case of Centralized registrations the 'premises code' of the Main Office for which Centralized registration has been taken, should be indicated.
- *** To be furnished by non-registered persons. Unique Identification (UID) number to be furnished where PAN is not available.

2.8 FORM S.T. – 6

(As substituted vide notification No. 5/2013- ST Dt. 10.04.2013)

FORM ST-6

[See rule 9 (3)]

Form of Memorandum of Cross-Objections to the Appellate Tribunal under sub-section (4) of section 86 of Finance Act, 1994

In the Customs, Central Excise and Service Tax Appellate Tribunal

Cross objection No.			of 20.					
In Appeal No			of 20.					
			Versus		**			
1. Assessee Code		Location C	ode **		PA	N or U	ID***	
		_						_
E-Mail Address		Pho	one No.		F	ax No.		
]				j
 State or Union te made. Date of receipt of the case may be, the Number and date 	of notice of e Commission	appeal or applic oner of Central E	ation filed w Excise/ Service	ith the App	ellate Trib	unal by		
-		-	-		-	-	-	
Dated								
-		-						

- 5. Address to which notices may be sent to the respondent.
- 6. Address to which notices may be sent to the appellant or applicant.
- 7. Whether the decision or order appealed against involves any question having a relation to the rate of service tax or to the value of service for the purpose of assessment.
- 8. Description of service and whether under 'negative list'.

Period of dispute.

- 10. (A) In case of cross-objections filed by a person other than the Commissioner of Central Excise/ Service Tax/ Large Taxpayer Unit;
 - i) Amount of service tax, 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 penalty imposed.
- (B) (i) Amount of tax 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)

Service Tax	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 Central Excise/ Service Tax/ Large Taxpayer Unit
 - (i) Amount of service tax 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 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)
- [i) Taxability Sl. No. of Negative List, ii) Classification of Services, iii) Applicability of Exemption Notification-Notification No., iv) Export of services., v) Import of services., vi) Point of Taxation., vii) CENVAT., viii) Refund., ix) Valuation., x) Others.]

Priority 1	Priority 2

13. Central Excise Assessee Code, if registered with Central Exc	ise.
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14. Give details of Importer Exporter Code, if registered with Director General of Foreign Trade.

15. Reliefs claimed in memorandum of cross -objections.

Groun	ds of cross objections
(1) (2) (3) (4)	
Signature of the authorised representative, if any	Signature of the Respondent or his authorised representative
	Verification
I,true to the best of my information and belief.	the respondent, do hereby declare that what is stated above is
Verified today, the day	of20
Place: Date:	
Signature of the authorised representative, if any	Signature of the Respondent or his authorised representative

Notes-

- (1) If the memorandum is filed by any person, other than the Commissioner of Central Excise, the grounds of cross-objection and the form of verification shall, be signed by the respondent in accordance with rule 3 of the Central Excise (Appeals) Rules, 2011.
- (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-objections shall be in English (or Hindi) and should set forth, concisely and under distinct heads, the grounds of the 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.
- * 15 digit Permanent Account Number (PAN) based registration number to be mandatorily furnished by registered persons
- ** 10 digit Commissionerate/ Division/ Range code (Premises Code) to be mandatorily furnished by registered persons. This 'premises code' is available in the ST-2 Registration Certificate itself. In case of Centralized registrations the 'premises code' of the Main Office for which Centralized registration has been taken, should be indicated.
- *** To be furnished by non-registered persons. Unique Identification (UID) number to be furnished where PAN is not available.

Where the memorandum of cross-objections is filed by the Commissioner of Central Excise/ Service Tax, the above details to be furnished by the Commissioner of Central Excise/ Service Tax in respect of the appellant.

2.9 FORM S.T. – 7

(As substituted vide notification No. 5/2013- ST Dt. 10.04.2013)

FORM ST-7 [See rules 9 (2) and 9 (2A)]

Form of Appeal to Appellate Tribunal under sub-section (2) of section 86 or sub-section (2A) of section 86 of the Finance Act, 1994

In the Customs, Central Excise and Service Tax Appellate Tribunal			
APPEAL No	of 20		
		Appellant	
Vs		Respondent	
1. Assessee Code	Location Code **	PAN or UID***	
E-Mail Address	Phone No.	Fax No.	
	Committee of Commissioners under su	e (if the appeal is filed on the basis of the ab-section (2A) of section 86 of the Act. A	
<u> </u>	*	ed on the basis of an order of the Committee 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 is filed.		
Dated			
6. Designation and address made.	of the officer passing the decision or or	rder in respect of which this appeal is being	
7. State or Union territory	and the Commissionerate in which the de	ecision or order was made.	
	der referred to in (5) above by the Comief Commissioners of Central Excise, as	mittee of Commissioners of Central Excise the case may be.	
	order appealed against involves any que ce for the purpose of assessment.	estion having a relation to the rate of service	
10. Description of service a	and whether under 'negative list'.		
11. Period of dispute			
12 (i) Amount of	f service tax 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 penalty imposed?
- 13. Whether any application for stay of the operation of the order appealed against has been made?
- 14. Subject matter of dispute in order of priority (please choose two items from the list below)
- [i) Taxability Sl. No. of Negative List, ii) Classification of Services, iii) Applicability of Exemption Notification-Notification No., v) Export of services., v) Import of services., vi) Point of Taxation., vii) CENVAT., viii) Refund., ix) Valuation., x) Others.]

Priority 1	Priority 2

- 15. If the application is against an Order-in-Appeal of Commissioner (Appeals), the number of Orders-in-Original covered by the said Order-in-Appeal.
- 16. Whether the respondent has also filed an appeal against the order against which this appeal is made?
- 17. If answer to serial number 16 above is 'yes', furnish the details of the appeal.
- 18. Whether the applicant wishes to be heard in person?
- 19. Reliefs claimed in application.

Statement of facts

Grounds of application

Signature of the authorised officer, if any.

Signature of the appellant

<u>Note-</u>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 decision or order (one of which at least shall be a certified copy) passed by the Commissioner of Central Excise/ Service Tax/ Large Taxpayer Unit and a copy of the order passed by the Committee of Commissioners under sub-section (2A) of section 86 of the Act or an order passed by the Committee of Chief Commissioners under sub-section (2) of section 86 of the Act.

- * 15 digit Permanent Account Number (PAN) based registration number to be furnished if respondent is a registered person.
- ** 10 digit Commissionerate / Division/ Range code (Premises Code) to be mandatorily furnished for the registered person. This 'premises code' is available in the ST-2 Registration Certificate itself. In case of Centralized registrations the 'premises code' of the Main Office for which Centralized registration has been taken, should be indicated.
- *** To be furnished for respondents who are non –registered persons. Unique Identification (UID) number to be furnished where PAN is not available.