

The Customs (Appeals) Rules, 1982

UNION OF INDIA

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The Customs (Appeals) Rules, 1982Published vide Notification Gazette of India, Extraordinary, Part 2, Section 3(i), dated 10th September, 1982G.S.R. 564 (E), dated 10th September, 1982. - In exercise of the powers conferred by sub-section (1) of Section 156 of the Customs Act, 1962 (52 of 1962), the Central Government hereby makes the following rules, namely :

Chapter I Preliminary

1. Short title and commencement.

- (i) These rules may be called the Customs (Appeals) Rules, 1982.(2)They shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

2. Definitions.

- In these rules, unless the context otherwise requires, -(a)"Act" means the Customs Act, 1962 (52 of 1962);(b)"Form" means a form appended to these rules;(c)"section" means a section of the Act.

Chapter II

Appeals To [Commissioner] [Substituted by the Finance Act, 1995 (22 of 1995), Section 50, for the word 'Collector'.] (Appeals)

3. Form of appeal to [Commissioner] [Substituted by the Finance Act, 1995 (22 of 1995), Section 50, for the word 'Collector'.] (Appeals).

(1)An appeal under sub-section (1) of Section 128 to the [Commissioner] (Appeals) shall be made in Form No. CA-1.(2)The grounds of appeal and the form of verification as contained in Form No. CA-1 shall be signed :(a)in the case of an individual by the individual himself or where the individual is absent from India, by the individual concerned or by some person duly authorised by him in this behalf and where the individual is a minor or is mentally incapacitated from attending to his affairs, by his guardian or by any other person competent to act on his behalf;(b)in the case of a Hindu undivided family, by the karta and, where the karta is absent from India or is mentally incapacitated from attending to his affairs, by any other adult member of such family;(c)in the case of a company or local authority, by the principal officer thereof;(d)in the case of a firm, by any partner thereof, not being a minor;(e)in the case of any other association, by any member of the association or the principal officer thereto, and(f)in the case of any other person, by that person or some person competent to act on his behalf.(3)The form of appeal in Form No. CA-1 shall be filed in duplicate and shall be accompanied by a copy of the decision or order appealed against.

4. Form of application to the [Commissioner] [Substituted By the Finance Act, 1995 (22 of 1995), Section 50, for the Word 'Collector'.] (Appeals).

(1)An application under sub-section (4) of Section 129-D to the [Commissioner] [Substituted by the Finance Act, 1995 (22 of 1995), Section 50, for the word 'Collector'.] (Appeals) shall be made in Form No. CA-2.(2)The form of application in Form No. CA-2 shall be filed in duplicate and shall be accompanied by two copies of the decision or order passed by the adjudicating authority one of which at least shall be a certified copy) and a copy of the order passed by the [Commissioner of Customs] [Ibid, for the words Collector of Customs.] directing such authority to apply to the [Commissioner] [Substituted by the Finance Act, 1995 (22 of 1995), Section 50, for the word 'Collector'.] (Appeals).

5. Production of additional evidence before the [Commissioner] [Substituted By the Finance Act, 1995 (22 of 1995), Section 50, for the Word 'Collector'.] (Appeals).

- The appellant shall not be entitled to produce before the [Commissioner] [Substituted by the Finance Act, 1995 (22 of 1995), Section 50, for the word 'Collector'.](Appeals) any evidence, whether oral or documentary, other than the evidence produced by him during the course of proceedings before the adjudicating authority, except in the following circumstances, namely :(a)where the adjudicating authority has refused to admit evidence which ought to have been admitted; or(b)where the appellant was prevented by sufficient cause from producing the evidence which he was called upon to produce by that authority; or(c)where the appellant was prevented by sufficient cause from producing before the authority any evidence which is relevant to any ground of appeal; or(d)where the adjudicating authority has made the order appealed against without giving sufficient opportunity to the appellant to adduce evidence relevant to any ground of appeal.(2)No evidence shall be admitted under sub-rule (1) unless the [Commissioner] [Substituted by the Finance Act, 1995 (22 of 1995), Section 50, for the word 'Collector'.] (Appeals) records in writing the reasons for its admission.(3)The [Commissioner] [Substituted by the Finance Act, 1995 (22 of 1995), Section 50,

for the word 'Collector'.] (Appeals) shall not take any evidence produced under sub-rule (I) unless the adjudicating authority or an officer authorised in this behalf by the said authority, has been allowed a reasonable opportunity : (a) to examine the evidence or documents or to cross-examine any witness produced by the appellant, or (b) to produce any evidence or any witness in rebuttal of the evidence produced by the appellant under sub-rule (1). (4) Nothing contained in this rule shall affect the powers of the [Commissioner] [Substituted by the Finance Act, 1995 (22 of 1995), Section 50, for the word 'Collector'.] (Appeals) to direct the production of any witness, to enable him to dispose of the appeal.

Chapter III

Appeals To Appellate Tribunal

6. Form of appeals, etc., to the Appellate Tribunal.

(1) An appeal under subsection (1) of Section 129-A to the Appellate Tribunal shall be made in Form No. CA-3. (2) A memorandum of cross-objections to the Appellate Tribunal under sub-section (3) of Section 129-A shall be made in Form No. CA-4. (3) Where an appeal under sub-section (1) of Section 129-A or a memorandum of cross-objections under sub-section (4) of that section is made by any person other than the [Commissioner of Customs] [Substituted by the Finance Act, 1995 (22 of 1995), Section 50, for the word 'Commissioner of Customs'.] the ground of appeal, the grounds of cross-objections and the forms of verification as contained in Form Nos. CA-3 and CA-4 or as the case may be, respectively shall be signed by the person specified in sub-rule (2) of rule 3. (4) The form of appeal in Form No. CA-3 and the form of memorandum of cross-objections in Form No. CA-4, shall be filed in quadruplicate and shall be accompanied by an equal number of copies of the order appealed against (one of which at least shall be a certified copy.)

7. Form of application to the Appellate Tribunal.

- An application under subsection (4) of Section 129-D to the Appellate Tribunal shall be made in Form No. CA-5. (2) The form of application in Form No. CA-5 shall be filed in quadruplicate and shall be accompanied by an equal number of copies of the decision or order passed by [Commissioner of Customs] [Substituted by the Finance Act, 1995 (22 of 1995), Section 50, for the word 'Commissioner of Customs'.] (one of which at least shall be certified copy) and copy of the order passed by the Board directing such [Commissioner] [Ibid, for the word 'Collector'.] to the Appellate Tribunal. [8. Form of application to the High Court. - (1) An application under sub-section (1) of Section 130A requiring the High Court to direct the Appellate Tribunal to refer to the High Court any question of law shall be made in Form No. CA-6 and such application shall be filed in quadruplicate. (2) A memorandum of cross-objections under sub-section (3) of Section 130A to the High Court shall be made in Form No. CA-7 and such memorandum shall be filed in quadruplicate. (3) Where an application under sub-section (1) of Section 130A or a memorandum of cross-objections under sub-section (3) of that section is made by any person other than the Commissioner of Customs, the application, the memorandum and the form of verification, as the case may be, contained in Form No. CA-6 and Form No. CA-7, shall be signed by the person

specified in sub-rule (2) of rule 3.] [] [Chapter IIIA] [Inserted by G.S.R. 54 (E), dated 30th January, 1985, published in the Gazette of India, Extraordinary, Part II, Section 3 (i), dated 30th January, 1985.] Revision by Central Government

8A. Form of revision-application to the Central Government.

(1) A revision-application under sub-section (1) of Section 129-DD to the Central Government shall be in Form No. CA-8. (2) The grounds of revision-application and the form of verification, as contained in shall be signed by the person specified in sub-rule (2) of rule 3. (3) Where the revision-application is signed by the authorised representative of the applicant, the document, authorising such representative to sign and appear on behalf of the applicant shall be appended to such revision-application. (4) The revision-application in Form CA-8 shall be filed in duplicate and shall be accompanied by an equal number of copies of the following documents, namely : (a) order passed by the [Commissioner of Customs] [Substituted by the Finance Act, 1995 (22 of 1995), Section 50, for the word 'Commissioner of Customs'.] (Appeals) under Section 128-A; and (b) decision or order passed by the Customs Officer which was the subject matter of the order referred to in Clause (i).

8B. Procedure for filing revision-application.

(1) The revision-application in Form CA-8 shall be presented in person, to the Under-Secretary, Revision Applications, Ministry of Finance, Department of Revenue, Central Secretariat, New Delhi-1, or sent by registered post addressed to the said Under-Secretary. (2) The revision-application sent by registered post under sub-rule (1) shall be deemed to have been submitted on the date on which it is received in the office of the said Under-Secretary.

Chapter IV

Authorised Representative

9. Qualification for authorised representative.

- For the purposes of Section 146-A, an authorised representative shall include a person who has acquired any of the following qualifications, being the qualification specified under Clause (d) of sub-section (2) of the said Section 146-A namely : (a) a Chartered Accountant within the meaning of the Chartered Accountants Act, 1949 (38 of 1949), or (b) a Cost Accountant within the meaning of the Cost and Works Accountants Act, 1949 (23 of 1949), or (c) a Company Secretary within the meaning of the Company Secretaries Act, 1980 (56 of 1980), who has obtained a certificate of practice under Section 6 of that Act, or (d) post-graduate or an Honours, degree holder in commerce or a post-graduate degree or diploma holder in Business Administration from any recognised University, or (e) person formerly employed in the Departments of Customs or Central Excise or Narcotics and has retired or resigned from such employment after having rendered service in any capacity in one or more of the said Departments for of less than ten years in the aggregate. Explanation. - In this rule, "recognised University", means any of Universities specified below, namely : I. Indian

Universities. - Any Indian University incorporated under any law for the time being in force in India;II. Rangoon University;III. English and Welsh Universities. - The Universities of Birmingham, Bristol, Cambridge, Durham, Leeds, Liverpool, London, Manchester, Oxford, Reading, Sheffield and Wales;IV. Scottish Universities. - The Universities of Aberdeen, Edinburgh, Glasgow and St. Andrews.V. Irish Universities. - The Universities of Dublin (Trinity College), the Queen's University, Belfast and the National University of Dublin.VI. Pakistan Universities. - Any Pakistan University incorporated under any law for the time being in force.VII Bangladesh Universities. - Any Bangladesh University incorporated under any law for the time being in force.

10. Authority under Section 146-A (5) (b).

- [Commissioner of Customs] [Substituted by the Finance Act, 1995 (22 of 1995), Section 50, for the word Collector of Customs.] having jurisdiction in the proceedings in which a person who is not a legal practitioner is found guilty of misconduct in connection with the proceeding under the Act shall be the authority for the purposes of Clause (b) of sub-section (5) of Section 146-A.

Chapter V Miscellaneous

[* * * * *] [Rules 11, 12, 13, 14, 15, 16 and 17 omitted by G.S.R. 681 (E), dated 10th November, 1982, published in the Gazette of India, Extraordinary Part II, Section 3 (i), dated 10th November, 1982.]Form No. CA-1(See rule 3)(Form of appeal to the [Commissioner] [Substituted by the Finance Act, 1995 (22 of 1995), Section 50, for the word 'Collector'.] (Appeals) under Section 128 of the Customs Act, 1962)

1. No.....of.....19.....

2. Name and address of appellant.

3. Designation and address of the officer passing the decision or order appealed against and the date of the decision or order.

4. Date of communication of the decision or order appealed against to the appellant.

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

6. Whether duty or penalty or both is deposited, if not whether any application dispensing with such deposit has been made. (A copy of the Challan under which deposit is made shall be furnished).

6A. [Whether the appellant wishes to be heard in person.] [Inserted by G.S.R. 639 (E), dated 16th April, 1986 (w.e.f. 16th April, 1986).]

7. Reliefs claimed in appeal.

Statement of facts. Grounds of appeal. (i)(ii)(iii) etc. Signature of authorised representative, if any. Signature of the appellant. Verification I....., the appellant, do hereby declare that what is stated above is true to the best of my information and belief. Verified today, the..... day of..... 19..... Place..... Date..... 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 the provisions of rule 3 of the Customs (Appeals) Rules, 1982.

2. The form of appeal, including the statement of facts and the grounds of appeal shall be filed in duplicate and shall be accompanied by a copy of the decision or order appealed against.

Form No. CA-2 (See rule 4) (Form of application to the [Commissioner] [Substituted by the Finance Act, 1995 (22 of 1995), Section 50, for the word 'Collector'.] (Appeals) under Section 129-D (4) of the Customs Act, 1962) Appeal No..... of..... 19..... Applicant vs. Respondent

1. Designation and address of the applicant (if the applicant is not the adjudicating authority, a copy of the authorisation from the [Commissioner of Customs] [Ibid, for the words 'Collector of Customs'.] to make the application should be enclosed).

2. Name and 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 the decision or order.

4. Date on which the order under sub-section (2) of Section 129-D has been passed by the [Commissioner of Customs] [Substituted by the Finance Act, 1995 (22 of 1995), Section 50, for the words 'Collector of Customs'.].

5. Date of the communication of the Order referred to in (4) above to the adjudicating authority.

6. Reliefs claimed in the application.

Statement of fact. Grounds of appeal (i) (ii) (iii) etc. Signature of the applicant. Note. - The form of application, including the statement of facts and the grounds of application shall be filed in duplicate and shall be accompanied by two copies of the decision or order passed by the adjudicating authority (one of which at least shall be a certified copy) and a copy of the order of the [Commissioner of Customs] [Substituted by the Finance Act, 1995 (22 of 1995), Section 50, for the words 'Collector of Customs'.] under sub-section (2) of Section 129-D of the Act. Form No. CA-3 (See rule 4) (Form of Appeal to the Appellate Tribunal under Sec. 129-A (1) of the Customs Act, 1962) In the Customs, Excise and Gold (Control) Appellate Tribunal. Appeal No. of..... Applicant vs. Respondent

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

2. The number and date of the order appealed against.

3. Date of communication of the order appealed against.

4. State/Union Territory and the [Commissionerate] [Ibid, for the word 'Commissionerate'.] in which the order/decision of assessment/penalty/fine was made.

5. Designation and address of the adjudicating authority in cases where the order 3 appealed against is an order of the [Commissioner] [Ibid, for the word 'Collector'.] (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 value of goods involved, as the case may be.

9. Whether duty or penalty is deposited, if not, whether any application for dispensing with such deposit has been made.

(A copy of the challan under which the deposit is made shall be furnished).

9A. [Whether the applicant wishes to be heard in person] [Inserted by G.S.R.639 (E), dated 16th April, 1986 (w.e.f. 16th April, 1986).].

10.

Reliefs claimed in appeal. Statement of fact. Grounds of appeal. (i)(ii)(iii) etc. Signature of the authorised representative, if any. Signature of the appellant. Verification I.....the respondent do hereby declare that what is stated above is true to the best of my information and belief. Verified today the.....day of 19..... Signature of the authorised representative, if any. Signature of the respondent. Notes.-

1. The grounds of cross-objections and the form of verification shall, if the memorandum is filed by any person other than the [Commissioner of Customs] [Substituted by the Finance Act, 1995 (22 of 1995), Section 50, for the words 'Collector of Customs'.] be signed by the respondent in accordance with the provisions of rule 3 of the Customs (Appeals), Rules, 1982.

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

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

4. The fee of Rs. 200 required to be paid under the provisions of the Act shall be paid through a crossed bank draft drawn in favour of the Assistant Registrar of the Bench or the Tribunal on a branch of any Nationalised Bank located at the place where the Bench is situated and the demand draft shall be attached to the form of appeal.

Form No. CA-4[See rule 6 (2)](Form of Memorandum of Cross Objections to the Appellate Tribunal under Section 129-A (4) of the Customs Act, 1962)In the Customs, Excise and Gold (Control)

Appellate Tribunal Cross-objection No....., of.....19.....in appeal/application No....., of..... 19.....Appellant/Applicant.vsRespondent.

- 1. State/Union territory and the [Commissionerate] [Substituted by the Finance Act, 1995 (22 of 1995), Section 50, for the word 'Collectorate'.] 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 Customs] [Substituted by the Finance Act, 1995 (22 of 1995), Section 50, for the words 'Collector of Customs'.].**
- 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 Customs or to the value of goods for purpose of assessment, if not, the difference in duty or duty involved, or amount of fine or penalty involved or the value of goods involved, as the case may be.**
- 6. Reliefs claimed in the 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 to the best of my information and belief. Verified today the.....day of 19.....
Signature of the authorised representative, if any. Signature of the respondent. Notes.-

- 1. The grounds of cross-objections and the form of verifications shall, if the memorandum is filed by any person, other than the [Commissioner of Customs] [Substituted by the Finance Act, 1995 (22 of 1995), Section 50, for the words 'Collector of Customs'.], be signed by the respondent in accordance with the provisions of rule 3 of the Customs (Appeals) Rules, 1982.**
- 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 in Hindi) and should set forth, concisely and under distinct heads of grounds of cross-objections without any argument or narrative and such grounds should be numbered consecutively.

4. The number and year of appeal/application is allotted by the officer of the Appellate Tribunal and appearing in the notice of appeal/application received by the respondent is to be filed by the respondent.

Form No. CA-5(See rule 7)(Form of Application to the Appellate Tribunal under Section 129-D (4) of the Customs Act, 1962.)In the Customs, Excise and Gold (Control) Appellate Tribunal
Appeal.....of.....Applicant.vs.Respondent.

1. Designation and address of the applicant (if the applicant is not the adjudicating authority, a copy of the authorisation from the [Commissioner of Customs] [Substituted by the Finance Act, 1995 (22 of 1995), Section 50, for the words 'Collector of Customs'.] to make the application should be enclosed).

2. Name and 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 the decision or order.

4. State/Union territory and the [Commissionerate] [Ibid, for the word 'Collectorate'.] in which the decision or order was made.

5. Date on which order under sub-section (1) of Section 129-D has been passed by the Board.

6. Date of the communication of the order referred to in (3) above, to the adjudicating authority.

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 purposes of assessment, if not the difference in duty or duty involved, or amount of fine or penalty involved or value of goods involved.

8. Reliefs claimed in the application.

Statement of fact. Grounds of application. (i)(ii)(iii) etc. Signature of the applicant. Note. - The form of application including the statement of facts and the grounds of application shall be filed in quadruplicate and shall be accompanied by an equal number of copies of the decision or order of the [Commissioner of Customs] [Substituted by the Finance Act, 1995 (22 of 1995), Section 50, for the words 'Collector of Customs'.] (one at least of which shall be a certified copy) and a copy of the order of the Board under sub-section (1) of Section 129-D. [Form No. CA-6] [Substituted by Notification No. G.S.R. 777(E), dated 17.11.1999 (w.e.f. 10.9.1982)] [See rule 8 (1)] (Form of Application to the Appellate Tribunal under Section 130A of the Customs Act, 1962.) In The High Court of Judicature at In the matter of Appeal No. (Name of the appellant) Application No.

_____ of _____ 19

_____ (to be filled in by the
office). _____

Applicant. Vs. _____ Respondent.

1. State or Union territory and the Commissionerate from which the application is filed:

2. Number of the appeal which gives rise to the application:

3. Address to which notices may be sent to the applicant:

4. Address to which notices may be sent to the respondent:

**5. The appeal noted above was decided by the _____
Bench of the Appellate Tribunal on:**

6. The notice of the order under Section 129-B of the Customs Act, 1962, was served on the applicant on:

7. The facts which are admitted and/or found by the Appellate Tribunal and which are necessary for drawing up a statement of the case, are stated in the enclosure for ready reference:

8. The following questions of arise out of the order of the Appellate Tribunal.

1.

2.

3. etc.

9. The applicant, therefore, requires under sub-section (1) of Section 130A of the Customs Act, 1962, that High Court directs the Appellate Tribunal to refer to the High Court the question(s) of law referred to in paragraph 8 above.

10. The documents or copies thereof as specified below (the translation in English of the documents, where necessary, is annexed) with the statement of the case.

Signature of the authorised representative if any. Signature of the applicant. Verification I, _____ the applicant do hereby declare that what is stated above is true to the best of my information and belief. Verified today, the _____ day of _____ 19 _____. Signature of the authorised representative, if any. Signature of the applicant. Notes. -

1. The application and the form of verification shall, if the application is made by any person, other than the Commissioner of Customs, be signed by the applicant in accordance with the provisions of rule 3 of the Customs (Appeals) Rules, 1982.

2. The application shall be filed in quadruplicate.

3. The fee of Rs. 200 required to be paid under the provisions of the Act shall be paid through a crossed bank draft drawn in favour of the Registrar of the High Court on a Branch of nationalised bank located at the place where the High Court is situated and the demand draft shall be attached to the form of application.

[Form No. CA-7] [Substituted by Notification No. G.S.R. 777(E), dated 17.11.1999 (w.e.f. 10.9.1982)][See rule 8 (2)](Form of Memorandum of Cross Objections Under Section 130A (3) of the Customs Act, 1962 in the matter of an application before the High Court under section 130A(1) of the said Act.)In the High Court of Judicature at _____

_____ of _____ 19 _____.
_____ (to be filled in by the office)In Application No. _____
_____ of _____ 19 _____

Applicant.vs. _____ Respondent.

- 1. State/Union territory and the Commissionerate from which the memorandum of cross-objections is filed.**
- 2. Date of receipt of notice of application filed with the High Court by the respondent.**
- 3. Address to which notices may be sent to the applicant.**
- 4. Address to which notices may be sent to the respondent.**
- 5. The facts which are admitted and/or found by the Appellate Tribunal and which are necessary for drawing up a statement of the case, are stated in the enclosure for ready reference:**
- 6. The following questions of law arise out of the order of the Appellate Tribunal :**

(1)(2)(3)etc.
- 7. The respondent, therefore, requires under sub-section (1) of Section 130A of the Customs Act, 1962, that the Tribunal may be directed to furnish a statement of the case on the questions of law referred to in para. 6 above.**
- 8. That the documents or copies thereof as specified below (the translation in English of the documents where necessary) is annexed with the statement of the case.**

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 to the best of my information and belief. Verified today, the _____ day of _____ 19 _____. Signature of the authorised representative if any. Signature of the respondent

Notes. -1. The memorandum of cross-objections and the form of verification shall, if the memorandum is filed by any person other than the Commissioner of Customs, be signed in accordance with the provisions of rule 3 of the Customs (Appeals) Rules, 1982.

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

[Form No. CA-8] [Inserted by G.S.R. 54 (E), dated 30th January, 1985, published in the Gazette of India, Extraordinary, Pt. II, Section 3 (i), dated 30th January, 1985.](Form of Revision Application to the Central Government under Section, 129 DD of the Customs Act, 1962.)

1. Revision Application No.....of.....

2. Name and address of the applicant.

3. Designation and address of the authority passing the order against which the revision-application is filed.

4. The number and date of the order.

5. Date of communication of the order.

6. Designation and address of the authority against which the order has been passed by the Collector (Appeals).

7. Address to which notice/communications may be sent to the applicant.

8. Whether duty of penalty, if any, has been deposited (a copy extract of the challan/account current, as the case may be, under which the deposit is made, shall be furnished.

8A. [Whether the applicant wishes to be heard in person.] [Inserted by G.S R. 639 (E), dated 16th April 1986 (w.e.f. 16th April 1986).]

9. Reliefs claimed in application :

Statement of facts.Grounds of appeal.(i) (ii) (iii)etc.Signature of authorised, agent, if any.Signature of the applicant.VerificationI,.....the applicant, do hereby declare that what is stated above is true to the best of my information and belief.Verified today, the.....day

of.....19.....Notes. -(1)The grounds of application and the form of verification shall be signed by the applicant in accordance with the provisions of sub-rule (2) of rule 8-A.(2)The application including the statement of facts and the grounds of application, shall be filed in duplicate and shall be accompanied by an equal number of copies of the orders against which the application is filed and also the decision/order of the authority against which [Commissioner of Customs] [Substituted by the Finance Act, 1995 (22 of 1995) Section 50, for the words 'Collector of Customs'.] (Appeals) passed the order.(3)The form of application shall be in English (or Hindi) and shall set forth, concisely and under distinct heads, the grounds of application without any argument or narrative and such grounds should be numbered consecutively.(4)The fee of rupees two hundred required to be paid under the provisions of the Act shall be paid under T.R. 6 challan and the duplicate copy of the T.R. 6 challan shall be filed along with the application for revision.(5)Where the application is signed by the authorised representatives of the applicant, the document authorising the representative to sign and appear on behalf of the applicant shall be appended to the

application.]