

# Central Excise (Appeals) Rules, 2001

UNION OF INDIA

India

## Central Excise (Appeals) Rules, 2001

### Rule CENTRAL-EXCISE-APPEALS-RULES-2001 of 2001

- Published on 21 June 2001
- Commenced on 21 June 2001
- [This is the version of this document from 21 June 2001.]
- [Note: The original publication document is not available and this content could not be verified.]

Central Excise (Appeals) Rules, 2001Published Notification in the Gazette of India, Extraordinary, Part 2, Section 3 (i), No. 315 dated 21.6.2001

**1661.**

G.S.R. 446 (E).- In exercise of the powers conferred by section 37 of the Central Excise Act, 1944 (1 of 1944), the Central Government hereby makes the following rules, namely:-

#### **1. Short title, extent and commencement.-**

(1)These rules may be called the Central Excise (Appeals) Rules, 2001.(2)They extent to the whole of India.(3)They shall come into force on and from the 1st day of July, 2001.

#### **2. Definitions.-**

In these rules, unless the context otherwise requires, -(a)"Act" means the Central Excise Act, 1944 (1 of 1944);(b)"Form" means a form appended to these rules;(c)words and expressions used in these rules and not defined but defined in the Act shall have the meanings respectively assigned to them in the Act.

#### **3. Form of appeal to Commissioner (Appeals).-**

(1)An appeal under sub-section (1) of section 35 of the Act to the Commissioner (Appeals) shall be made in Form No. E.A. 1.(2)The grounds of appeal and the form of verification as contained in Form No. E.A. 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 any 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 thereof; and(f)in the case of any other person, by that person or any person competent to act on his behalf.(3)The form of appeal in Form No. E.A. 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 (Appeals).-**

(1)An application under sub-section (4) of section 35E of the Act to the Commissioner (Appeals) shall be made in Form No. E.A. 2.(2)The form of application in Form No. E.A. 2 shall be filed in duplicate and shall be accompanied by a certified copy of the decision or order passed by the adjudicating authority and a copy of the order passed by the Commissioner of Central Excise directing such authority to apply to the Commissioner (Appeals).

#### **5. Production of additional evidence before Commissioner (Appeals).-**

(1)The appellant shall not be entitled to produce before the Commissioner (Appeals) any evidence, whether oral or documentary, other than the evidence produced by him during the course of the 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 adjudicating authority; or (c)where the appellant was prevented by sufficient cause from producing, before the adjudicating 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 (Appeals) records in writing the reasons for its admission.(3)The Commissioner (Appeals) shall not take any evidence produced under sub-rule (1) 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 document 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 power of the Commissioner (Appeals) to direct the production of any document, or the examination of any witness, to enable him to dispose of the appeal.

#### **6. Form of appeal, etc., to the Appellate Tribunal.-**

(1)An appeal under sub-section (1) of section 35B of the Act to the Appellate Tribunal shall be made in Form No. E.A. 3.(2)A memorandum of cross-objections to the Appellate Tribunal under sub-section (4) of section 35B of the Act shall be made in Form No. E.A. 4.(3)Where an appeal under sub-section (1) of section 35B of the Act or a memorandum of cross-objections under sub-section (4) of that section is made by any person other than the Commissioner of Central Excise, the grounds of

appeal, the grounds of cross-objection and the forms of verification as contained in Form Nos. E.A-3 and E.A-4, 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. E.A. 3 and the form of memorandum of cross-objections in Form No. E.A. 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 appeal or application to the Appellate Tribunal. - (1) An appeal under sub-section (2) of section 358 or an application under sub-section (4) of section 35E of the Act to the Appellate Tribunal shall be made in Form No. EA.- 5.(2)The appeal or application, as the case may be In Form No. EA-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 Central Excise under section 35 of the Act, as it stood immediately before the appointed day, or by the Commissioner (Appeals) under section 35A of the Act and a copy of the order passed by the Committee of Commissioners of Central Excise under sub-section (2) of Section 358 of the Act.b) the Commissioner of Central Excise and a copy of the order passed by the Committee of Chief Commissioners of Central Excise under sub-section (1) of section 35E of the Act.]

## **8. Form of application to the High Court.-**

(1)An application under sub-section (1) of section 35H of the Act requiring the High Court to direct the Appellate Tribunal to the High Court any question of law shall be made in Form No. E.A. 6 and such application shall be filed in quadruplicate.(2)A memorandum of cross-objections under sub-section (3) of section 35H of the Act to the High Court shall be made in Form No. E.A. 7 and such memorandum shall be filed in quadruplicate.(3)Where an application under sub-section (1) of section 35H of the Act or a memorandum of cross-objections under sub-section (3) of that section is made by any person other than the Commissioner of Central Excise, the application, the memorandum or form of verification, as the case may be, contained in Form No. E.A. 6 or Form No. E.A. 7 shall be signed by the person specified in sub-rule (2) or rule 3.

## **9. Form of revision application to the Central Government.-**

(1)A revision application under sub-section (3) of section 35EE of the Act to the Central Government shall be in Form No. E.A. 8.(2)The grounds of revision application and the form of verification, as contained in Form E.A. 8, 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 the representative to sign and appear on behalf of the applicant shall be appended to such revision application.(4)The form of revision application in Form No. E.A. 8 shall be filed in duplicate and shall be accompanied by two copies of the following documents, namely :- (i) order referred to in the first proviso to sub-section (1) of section 35B of the Act; and (ii) decision or order passed by the Central Excise Officer, which was the subject matter of the order referred to in clause (i) of this sub-rule.

**10. [ [Substituted by Notification No. G.S.R. 1442(E), dated 23.11.2017 (w.e.f. 21.6.2001).]**

(1)The revision application shall be filed in form E.A.-8 before the jurisdictional Principal Commissioner (Revisionary Authority) as per the jurisdiction specified in column (3) of the table below:-

S. No.	Office	Jurisdiction to hear Revision Application against Commissioner (Appeals) Order (State-wise and Union-Territorywise)
(1)	(2)	(3)
1	Principal Commissioner (RA) and ex-officio Additional Secretary to the Government of India-Delhi	Jammu & kashmir, Himachal Pradesh, Punjab, Chandigarh, Uttar Pradesh, Delhi, Haryana, Uttarakhand, Bihar, Jharkhand, West Bengal, Andaman & Nicobar, Islands, Sikkim, Odisha, Rajasthan, Assam, Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Tripura
2	Principal Commissioner (RA) and ex-officio Additional Secretary to the Government of India-Mumbai	Andhra Pradesh, Telangana, Karnataka, Kerala, Lakshadweep, Puducherry, Tamil Nadu, Gujarat, Dadra and Nagar Haveli, Daman and Diu, Maharashtra, Goa, Madhya Pradesh, Chhattisgarh.

**2. The Board shall pass an order specifying therein an address, phone numbers and other details relating to the Revisionary Authority**

**3. The revision application shall be deemed to have been submitted to the said Principal Commissioner (Revisionary Authority) on the date on which it is received in the office of Revisionary Authority.]**

**11. Procedure for filing appeals etc.-**

(1)An appeal in Form No. E.A. 3 or a memorandum of cross-objections in Form No. E.A. 4 or Form No. E.A. 7 or an application in Form No. E.A. 5 or Form No. E.A. 6 shall be presented in person to the Registrar or an officer authorized in his behalf by the Registrar, or sent by registered post addressed to the Registrar or such officer.(2)An appeal or a memorandum of cross-objections or an application sent by post under sub-rule (1) shall be deemed to have been presented to the Registrar or to the officer authorized by the Registrar on the date on which it is received in the office of the Registrar, or, as the case may be, in the office of such officer.

**12. Qualifications for authorized representatives.-**

For the purposes of clause (c) of sub-section (2) of section 35Q of the Act, an authorized representative shall include a person who has acquired any of the following qualifications 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, 1959 (23

of 1959); 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)a 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)a person formerly employed in the Department of Customs and 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 not less than ten years in the aggregate.Explanation.- In this rule "recognised University" means any of the Universities specified below, namely :-I. Indian UniversitiesAny Indian University incorporated under any law for the time being in force in IndiaII. Rangoon University;III. English and Welsh UniversitiesThe Universities of Birmingham, Bristol, Cambridge, Durham, Leeds, Liverpool, London, Manchester, Oxford, Reading, Sheffield and Wales;IV. Scottish UniversitiesThe Universities of Aberdeen, Edinburgh, Glasgow and St. Andrews;V. Irish UniversitiesThe Universities of Dublin (Trinity College), the Queen's University, Belfast and the National University of Dublin;VI. Pakistan UniversitiesAny Pakistan University incorporated by any law for the time being in force;VII. Bangladesh UniversitiesAny Bangladesh University incorporated by any law for the time being in force.

### **13. Authority under section 35Q(5)(b) of the Act.-**

The Commissioner of Central Excise having jurisdiction in the proceedings in which a person who is not a legal practitioner is found guilty of misconduct in connection with that proceeding under the Act shall be the authority for the purposes of clause (b) of sub-section (5) of section 35Q of the Act.AppendixForm No. EA-1(see Rule 3)Form Of Appeal To The Commissioner (Appeals) Under Section 35 of The Act

**1. No. ....of.....2001**

**2. Name and address of the 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. (i) Description and classification of goods**

(ii)Period of dispute(iii)Amount of duty, if any, demanded for the period mentioned in item (ii)(iv)Amount of refund if any claimed for the period mentioned in item (i)(v)Amount of fine imposed.(vi)Amount of penalty imposed(vii)Market value of seized goods.

**7. Whether duty or penalty or both 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).**

**8. Whether the appellant wishes to be heard in person**

**9. Reliefs claimed in appeal.**

Signature of the authorised Representative, if any Signature of the applicant.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.....Place.....Date.....Signature of the authorised Representative, if any. Signature of the appellant Note.- (1) The grounds of appeal and the form of verification shall be signed by the appellant in accordance with the provisions of rule 3.(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. E.A-2(see Rule 4)Form of Application To The Commissioner (Appeals) Under Sub-Section (4) Of Section 35e Of The Act No.....of.....2001.....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 Central Excise 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 order under sub-section (1) of section 35E has been passed by the Board.**

**5. (i) Description and classification of goods**

(ii)Period of dispute(iii)Amount of duty, if any, demanded for the period mentioned in item (ii)(iv)Amount of refund, if any, claimed for the period mentioned in item (i)(v)Amount of fine imposed(vi)Amount of penalty imposed(vii)Market value of seized goods.

**6. Reliefs claimed in the application.**

Signature of the applicant Note.- The form of application including statement of facts and grounds of application shall be filed in duplicate and 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 Central Excise under sub-section (2) of section 35E of the Act.[FORM NO.EA-3 [Substituted by Notification No. G.S.R. 235(E) dated 10.4.2013 (w.e.f. 21.6.2001)][See rule 6(1)]Form of Appeal to Appellate Tribunal under sub-section (1) of section 35B of Act IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL APPEAL No..... of .....20.....Appellant Vs.....

**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, 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

(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)

## **551.**

Exemption, (iv) Application of Exemption Notification - indicate the Notfn, No" (v) CENVAT, (vi) Seizure IC clandestine removal, (vii) Refund (other than rebate), (viii) Others]

Priority 1 Priority 2

## **18.**

Service Tax Assessee Code, if registered with Service Tax.

## **19. Give details of Importer Exporter Code**

(IEG), if registered with Director General of Foreign Trade.

## **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

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 ..... 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 subsection (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.nsdI.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](http://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. 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-Objection No ..... 20... In Appeal No ..... of 20..... Appellant/ Applicant Vs..... Respondent

## 1.

Assessee Code \* Location Code \* PAN or UID \*\*\*

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 Central Excise.

## **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 or applicant.

## **7.**

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 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 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? (ii) 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 Importer Exporter

Code (IEC), if registered with Director General of Foreign Trade.

## 15. Reliefs claimed in memorandum of cross

-objections.Grounds ofCross-objection

Signatureof the authorisedrepresentative,if any.

Signature of the  
appellant

VerificationI,..... therespondent, do hereby declare that what is  
stated above is true to the best ofmy information and belief.Verifiedtoday, the ..... day of  
..... 20.....

Signatureof the authorisedrepresentative,if any.

Signature of the  
appellant

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://lcbec.nsdl.com> - 'Assessee Code Based Search', enter the assessee registration number and will give the Location Code of the assessee. Alternatively, one can go to another website, [www.aces.gov.in](http://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 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 IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL APPEAL No..... of

20.....Appellant/Applicant Vs.....

1.

Assessee Code\*Location Code\*PAN or UID\*\*\*

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

## **358. 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 35E 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 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)

**551. Exemption, (iv) Application of Exemption Notification- indicate**

the Notfn. No., (v) CENVAT, (vi) Seizure I Clandestine removal, (vii) Refund (other than rebate), (viii) Others ]

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 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, if any.

Signature of the  
appellant

Note.-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 Level Divisional 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](http://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.] Form No. E.A. 6 [See Rule 8 (1)] Form Of Application To The High Court Under Sub-Section (1) Of Section 35h Of The Act In the High Court of Judicature at In the matter of Appeal No. (Name of the appellant) Application No.....of.....2001 (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 reference:**

**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 35C of the Act 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 law arise out of the order of the Appellate Tribunal:**

**9. The applicant, therefore, requires under sub-section (1) of section 35H of the Act that the High Court directs the Appellate Tribunal to refer to the High Court the question of law referred to in paragraph 8 above.**

**10. The documents or copies thereof specified below (the translation in English of the documents, where necessary) are 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.....2001.....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.(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 through a crossed bank draft drawn in

favor of the Registrar of the High Court on a branch of any 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. E.A. 7 [See Rule 8(2)] Form Of Memorandum Of Cross-Objections Under Sub-Section (3) Of Section 35h Of The Act In The Matter Of An Application Before The High Court Under Sub-Section (1) Of Section 35 H Of The Act In the High Court of Judicature at ..... Memorandum of Cross-Objections No. .... of ..... 2001 ..... (To be filled in by the office) In Application No. .... of ..... 2001 ..... Applicant Vs. .... Respondent.

- 1. State or Union Territory and the Commissionerate from which the memorandum of cross-objection is filed:**
- 2. Date of receipt of application filed with the High Court by the respondent:**
- 3. Address to which notices may be sent to the respondent**
- 4. Address to which notices may be sent to the applicant:**
- 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:**
- 7. The respondent, therefore, requires under sub-section (1) of section 35H of the Act that the Tribunal may be directed to furnish a statement of the case on the questions of law referred to in paragraph 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 case.**

Signature of the applicant. 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 ..... 2001 ..... Signature of the authorised representative, if any. Signature of the applicant. Notes.- (1) The form of memorandum of cross-objection and the form of certification shall, if the memorandum is filed by any person, other than the Commissioner of Central Excise be signed in accordance with the provisions of Rule 3. (2) The memorandum of cross-objection shall be filed in quadruplicate.