

Guidelines for e-filing of appeal

1. Appellants who intend to file appeal online must register themselves one time on the e-filing portal with their credentials. They will receive communication from the registry about the status of registration in their registered mobile no. and email address within 24 hours. Each registered Applicant will be provided with a dashboard containing the details and status of the appeals filed by them.
2. The Appellant may select the filing menu to start e-filing of appeals. It advised to go step by step filling all columns before finally submitting the e-appeal.
3. Appeal forms *viz.* EA-3, EA-5, CA-3, CA-5, ST-5, ST-7, as the case may be, are available to the kind of appeal to be filed. The date of presentation of appeal for the purpose of limitation shall be the date on which Diary number is generated for the appeal on successful submission of appeal memo, complete in all respects, online.
4. **The Appellant shall provide the correct e mail address and mobile no. of the Respondent for the purpose of serving the e-filed of appeals electronically.** The date of service of appeal memo on the Respondent will be date of e-mailing it by the Registry to the Respondent. The Respondent may choose to file cross objection/documents within such time as prescribed

the rules. Respondents who wish to file Cross objection/documents should also register themselves one time with the e-filing portal. The date of presentation of Cross objection (CO) for the purpose of limitation shall be the date on which Diary number is generated on successful online submission of the CO.

5. The text documents including Statement of Facts, Grounds of Appeal, Reliefs Sought, Verification and Undertaking should be typed in double space having 14” font size on Times Roman Style.
6. Documents which are not a text document should be scanned using an image resolution of 300 DPI (dots per inch) in Optical Character Recognition (OCR) searchable mode and saved as a PDF document.
7. The text documents and scanned documents must be converted into OCR searchable in Portable Document Format (PDF) using any PDF converter and uploaded in the Index. Each document size should not exceed 25 MB. A single document exceeding 25 MB may be split into multiple documents.
(Special characters are not allowed for the file name)
8. The e-filing shall not be the watermarked or encrypted. The e-filed documents shall not contain any virus, malware, spamware, trojan horse or the like. All the e-filed documents shall be legible and free of marking, track changes or annotation.

9. Appeal memo shall be signed by the Applicant/Authorized signatory at appropriate places before being uploaded. Impugned Order should also be certified in the same manner as provided by rules before being uploaded. Original documents including certified copy of the impugned order which are e-filed should be produced before the Tribunal, if so directed by the Bench and the same shall be preserved till the final disposal of the case.

10. Appeal fee, as applicable, may be paid through e payment gateway:

- a) Rs. 1,000/- where Duty, Tax, Interest and penalty do not exceed 5 lakhs.
- b) Rs. 5,000/- where Duty, Tax, Interest and penalty do not exceed 50 lakhs.
- c) Rs. 10,000/- where Duty, Tax, Interest and penalty exceed 50 lakhs.
- d) Rs. 15,000/- in case of anti dumping cases.

11. Other procedures relating to filing of appeals/applications/cross objections, will continue to be governed by the provisions of CESTAT (Procedure) Rules 1982.