

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

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
NOTIFICATION
New Delhi, the 10th April, 2013

No.6/2013-Central Excise (N. T.)

G.S.R. (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 further to amend the Central Excise (Appeal) Rules, 2001, namely :—

1. Short title and commencement. – (1) These rules may be called the Central Excise (Appeals) (Amendment) Rules, 2013.
(2) They shall come into force on and from the 1st day of June, 2013.
2. In the Central Excise (Appeals) Rules, 2001 (herein after referred to as the said rules), for rule 7, the following rule shall be substituted, namely:-
*“7. Form of appeal or application to the Appellate Tribunal. — (1) An appeal under sub-section (2) of section 35B or an application under sub-section (4) of section 35E of the Act to the Appellate Tribunal shall be made in Form No. E.A.-5.
(2) The appeal or application, as the case may be in Form No. E.A.-5 shall be filed in quadruplicate accompanied by an equal number of copies of the decision or order (one of which at least shall be a certified copy) passed by:-
a) the Appellate Commissioner of 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 35B 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.”.*
3. For Form No. E.A.-3, E.A.-4 and E.A.-5 appended to the said rules, the following Forms shall respectively be substituted, namely:-

“FORM NO.E.A.-3
[See rule 6(1)]

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) **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

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

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19. Give details of Importer Exporter Code (IEC), 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 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.nsd.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.

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.

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14. Give the details of Importer Exporter Code (IEC), if registered with Director General of Foreign Trade.

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15. Reliefs claimed in memorandum of cross -objections.

Grounds of Cross-objection

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 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.nsdil.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.

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

..... Respondent

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 35B 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.

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Dated

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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

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

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/ Division/ Range code (Location Code) to be also mandatorily furnished for the registered person. This Code can be procured from the website <https://cbec.nsd.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.”

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

(Sunil Kumar Sinha)
Director to the Government of India

Note: The principal notification was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide notification No. 32/2001-CENTRAL EXCISE (N.T.), dated 21st June, 2001 vide number G.S.R 446(E), dated the 21st June, 2001.