

Filing of Appeal before CESTAT - Part IV

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>	<u>EXPORT</u>	<u>GENERAL</u>
(i).Classification – Chapter (ii).Valuation – GVC /SVB or Others. (iii).Application of Exemption Notification No., (iv). Anti-dumping duty. (v). Safeguard duty, (vi). Project imports,	(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,	(i).Custom House Agents Licensing Regulations, 2004, (ii).MOT Charges, (iii).Others

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vii). <i>Baggage</i> viii). <i>Courier,</i> ix). <i>Imports under Export Promotion Scheme,</i> x). <i>Seizure cases</i> xi). <i>Refunds,</i> xii). <i>NTR (Non Tariff Restrictions like import license, Phyto Sanitary requirements etc.),</i> xiii). <i>Others.</i>		(vi) <i>Others</i>			
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 '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

I..... the appellant, do hereby declare that what is stated above is true and to the best of my information and belief.

Verified today the day of 20

Signature of the authorised

Signature of the appellant

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 No.....of 20.....

..... Appellant / Applicant.

Vs.

..... Respondent

1. Port/ Location Code*

IEC **

PAN or UID***

Port/ Location Code 2*

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- (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)

<u>IMPORT</u> <i>(i).Classification – Chapter (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 license, Phyto Sanitary requirements etc.), (xiii). Others.</i>		<u>EXPORT</u> <i>(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</i>		<u>GENERAL</u> <i>(i).Custom House Agents Licensing Regulations, 2004, (ii).MOT Charges, (iii).Others</i>	
Priority 1	Priority 2	Priority 1	Priority 2	Priority 1	Priority 2

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

14. Service Tax Assessee Code if registered with Service Tax.

15. Reliefs claimed in 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 and to the best of my information and belief.

Verified today, the day of.....

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.

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	EXPORT	GENERAL
<ul style="list-style-type: none"> <i>i) Classification – Chapters,</i> <i>ii) Valuation – GVC /SVB or Others.</i> <i>iii) Application of Exemption Notification No.,</i> <i>iv) Anti-dumping duty.</i> <i>v) Safeguard duty,</i> <i>vi) Project imports,</i> <i>vii) Baggage</i> <i>viii) Courier,</i> <i>ix) Imports under Export Promotion Scheme,</i> <i>x) Seizure cases</i> <i>xi) Refunds,</i> <i>xii) NTR (Non Tariff Restrictions like import licence, Phyto Sanitary requirements etc.),</i> <i>xiii) Others.</i> 	<ul style="list-style-type: none"> <i>i) Classification-Srl. Nos.of Export Schedule,</i> <i>ii) Valuation,</i> <i>iii) Drawback,</i> <i>iv) Export under any Export Promotion Scheme (other than drawback),</i> <i>v) Non-Tariff restrictions,</i> <i>vi) Others</i> 	<ul style="list-style-type: none"> <i>i) Custom House Agents Licencing Regulations, 2004,</i> <i>ii) MOT Charges,</i> <i>iii) Others</i>

Priority 1	Priority 2	Priority 1	Priority 2	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 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

Note: 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.

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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
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(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
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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.

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?
- (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
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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.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.

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.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 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 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 , theday of20.....

**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.

9. 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 Excise.

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

15. Reliefs claimed in memorandum of cross -objections.

Grounds of cross objections

- (1)
- (2)
- (3)
- (4)

Signature of the authorised representative, if any

Signature of the Respondent or his authorised representative

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..._____

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.

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 (2A) of section 86 of the Act. A copy of the authorisation shall be enclosed)

3. The designation and address of the appellant (if the appeal is filed on the basis of an order of the Committee of Chief Commissioners under sub-section (2) of section 86 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 is filed.

Dated

6. Designation and address of the officer passing the decision or order in respect of which this appeal 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 Committee of Commissioners of Central Excise or by the Committee of Chief Commissioners of Central Excise, as the case may be.

9. 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.

10. Description of service and whether under 'negative list'.

11. Period of dispute

12 (i) Amount of service tax demand dropped or reduced for the period of dispute

Filing of Appeal before CESTAT - Part IV

- (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

Note-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.