

Customs Series Form No. 84
FORM NO. C.A. – 3

(See Rule 6(1) of the Customs(Appeal) Rules, 1982)

Form of Appeal to the Appellate Tribunal under Section 129A(1) of the Customs Act, 1962

In the Customs, Excise and Gold (Control) Appellate Tribunal.

Appeal No.....of.....19.....

.....Applicant

Vs.

.....Respondent

Port/Location Code*

IEC **

PAN or UID***

(1) 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.*

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(4) Date of communication of the order appealed against.

(5) State/Union territory and the (Commissionerate) in which the order/decision of the assessment/penalty/fine was made.

(6) Designation and address of the adjudicating authority in cases where the order appealed against is an order of the (Commissioner (Appeals))

(7) Address to which notices may be sent to the appellant.

(8) Address to which notices may be sent to the respondent.

(9) Whether the decision or order appealed against involves any question having a relation to the rate of duty or to the value of goods for purposes of assessment; if not, the difference in duty involved or amount of fine or penalty involved or value of goods involved, as the case may be.

(10) (i) Description and classification of goods.

* Location Code assigned to all ports/ICDs/CFS in ICEGATE, to be mandatorily furnished

** Importer-Exporter Code assigned by the Directorate General of foreign Trade, to be mandatorily furnished

*** To be furnished by non-registered persons

(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 (ii)

(v) Amount of fine imposed.

(vi) Amount of penalty imposed

(vii) Market Value of seized goods.

(11) (i) Amount of duty or fine or penalty or interest deposited (A copy of the challan under which the deposit is made shall be furnished).

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(ii) Whether any application for dispensing with such deposit has been made.

(12) Three case laws relied on (specify with citations)

i

ii

iii

(13) Subject matter of dispute (please choose from below)

(14) Whether the appellant wishes to be heard in person)

(15). Reliefs claimed in appeal.

**Statement of facts
Grounds of appeal**

(i)

(ii)

(iii)

(iv) etc.

Signature of the authorised
appellant
representative, if any.

Signature of the

* Location Code assigned to all ports/ICDs/CFS in ICEGATE, to be mandatorily furnished

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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.....

Signature of the authorised
appellant
representative, if any.

Signature of the

NOTES:

1. The e ground of appeal and form of verification shall if the appeal is made by any person, other than the #(Commissioner of Customs), be signed by the appellant in accordance with the provisions of Rule 3 of the customs (Appeals) Rules, 1982.
2. The form of appeal including the statement of facts and the grounds of appeal shall be filed in 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)
3. The form of appeal should 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 fee of Rs.20...0/- required to be paid under the provisions of the Act shall be paid through a cross 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 and the demand draft shall be attached to the form of appeal.

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Customs Series Form No. 85
FORM No. C.A-4

[See Rule 6(2) of the Customs(Appeal) Rules, 1982]

**Form of Memorandum of Cross Objections to the Appellate Tribunal under
Section 129A(4) of the Customs Act, 1962**

In the Customs, Excise and Gold (Control) Appellate Tribunal

Cross-Objection No.....of.....19.....

Appeal No.....of.....19.....

.....Applicant

Vs.

.....Respondent

Port/Location Code*

IEC **

PAN or UID***

(1) E-mail Address

Phone No.

Fax No.

(2) State/Union territory and the #(Commissionerate) in which the order/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 Customs).

(4) Number and the date of the order appealed against.*

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(5) Address to which notices may be sent to the respondent.

(6) Address to which notices may be sent to the appellant/applicant.

(7) Whether the decision or order appealed against involves any question having a relation to the rate of duty of Customs or to the value of goods for purpose of assessment; if not, the difference in duty or duty involved, or amount of fine or penalty involved or the value of goods involved, as the case may be.

(8) (i) Description and classification

(ii) Period of dispute

(ii) Amount of duty, if any, demanded for the period mentioned in item(ii)

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** Importer-Exporter Code assigned by the Directorate General of foreign Trade, to be mandatorily furnished

*** To be furnished by non-registered persons

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

(9) Three case laws relied on (specify with citations)

- i
- ii
- iii

(10) Subject matter of dispute (please choose from below)

(11) Relief claimed in the memorandum of cross-objections.

Grounds of Cross-Objections

- (1)
- (2)
- (3)
- (4) etc.

Signature of the authorised
Representative, if any.

Signature of
Respondent

Verification

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

Verified today, theday of.....19.....

Signature of the authorised
Representative, if any.

Signature of
Respondent

* Location Code assigned to all ports/ICDs/CFS in ICEGATE, to be mandatorily furnished
 ** Importer-Exporter Code assigned by the Directorate General of foreign Trade, to be mandatorily furnished
 *** To be furnished by non-registered persons

NOTES:-

- a. The grounds of cross-objections and the form of verification shall, if the memorandum is filed by any person, other than the # (Commissioner of Customs), be signed by the respondent in accordance with the provisions of Rule 3 of the Customs (Appeals) Rules, 1982.
- b. The form of memorandum of cross-objections shall be filed in quadruplicate.
- c. The form of memorandum of cross-objections should be in English (or in Hindi) and should set forth, concisely and under distinct heads the grounds of cross-objections without any argument or narrative and such ground should be numbered consecutively.
- d. The number and year of appeal/application is allotted by the office of the Appellate Tribunal and appearing in the notice of appeal/application received by the respondent is to be filled in by the respondent.

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FORM NO. C.A.5

(Refer Rule 7 of the Customs (Appeals) Rules, 1982)

**Form of Application to the Appellate Tribunal under Section 129D(4)
Of the Customs Act. 1962**

In the Customs, Excise and Gold (Control) Appellate Tribunal

Appeal No.....of.....

.....Applicant

Vs.

.....Respondent

Port/Location Code*

IEC **

PAN or UID***

(1) E-mail Address

Phone No.

Fax No.

(2) Designation and address of the applicant (if the applicant is not the adjudicating authority, a copy of the authorization from the Commissioner of Customs to make the application should be enclosed.

(3) Name and address of the respondent.

(4) Number and date of the order appealed against.*

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(5) 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.

(6) State/Union territory and the Commissionerate in which the decision or order was made.

(7) Date on which order under sub-section (1) of Section 129D has been passed.

(8) Date of communication of the order referred to in (4) above, to the adjudicating authority.

(9) Whether the decision or order appealed against involves any question having a relation to the rate of duty of customs or to the value of goods for purposes of assessment; if not, the difference in duty or duty involved, or amount of fine or penalty involved or value of goods involved.

(10) (i) Description and classification of goods.

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*** To be furnished by non-registered persons

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

(11) (i) Amount of duty or fine or penalty or interest deposited (A copy of the challan under which the deposit is made shall be furnished).

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(ii) Whether any application for dispensing with such deposit has been made.

(12) Three case laws relied on (specify with citations)

i	
ii	
iii	

(13) Subject matter of dispute (please choose from below)

(14) Relief claimed in the application.

**Statement of facts
Grounds of application**

- (i)
- (ii)
- (iii) etc.

Signature of the
applicant.

NOTE: The form of application including the statement of facts and the grounds of application shall be filed in quadruplicate and shall be accompanied by an equal number of copies of the decision or order of the Commissioner of Customs (one at least of which shall be a certified copy) and a copy of the order of the Board and sub-section (1) of Section 129D.

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