

Circular No.969/03/2013-CX
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs

New Delhi, dated 11th April, 2013

Sub:- Amendment to CESTAT Appeal Forms - reg..

The Board has decided to amend/revise the forms for filing appeal in the CESTAT. Accordingly, new forms for Central Excise (E.A.-3, E.A.-4, E.A.-5), Customs (C.A.-3, C.A.-4, C.A.-5) and Service Tax (S.T.-5, S.T.-6, S.T.-7) have been notified vide Notification Nos 6/2013-Central Excise (N.T.), 37/2013-Customs (N.T.) and 5/2013-Service Tax, all dated 10.04.2013 respectively. **These forms have been made effective from 1.6 2013. Therefore, all appeals filed in the Tribunal on or after 1.6.2013 would be in the new form being prescribed.**

(2). The new forms are expected to ensure quick disposal of cases. Additional information sought would lead to faster communication between the Tribunal Registry and the appellant, bunching of cases and would also facilitate creation of a comprehensive database.

3). Salient features of the changes introduced in the new appeal forms are as under-

(i). Presently appeal against the orders passed by Commissioner (Appeals) under sub-section (2) of Section 35 B of the Central Excise Act, 1944 and sub-section (2) of Section 129A of the Customs Act, 1962 are being filed in E.A.-3 and C.A.-3 forms respectively by the department. These forms are also used for filing appeals by the party. Similarly, E.A.-5 and C.A.-5 forms are being used for filing departmental applications against Order-in-Original of Commissioner on the strength of order of the Committee of Chief Commissioner under sub-section (1) of Section 35E of the CEA, 1944 and sub-section (1) of Section 129D of the Customs Act, 1962. While in the Service tax matter, appeals are filed under Section 86 (2) and Section 86 (2A) of the Finance Act, 1994 against orders passed by the Commissioner and Commissioner (Appeals) respectively in a single form S.T.-7. Therefore, to

align the forms for filing appeals with that of Service Tax, in the new appeal forms, the appeal against order passed by Commissioner (Appeals) in Central Excise and Customs matter are to be filed in the new E.A.-5 and C.A.-5 forms along with appeal against orders passed by the Commissioner.

(ii). Separate fields have been provided in the new forms seeking details of Assessee Code (PAN based registration number), Location Code (Commissionerate / Division / Range identifier), PAN or UID where PAN is not available. Apart from this, e-mail address, telephone number and fax number of the assessee is also being sought in the new forms. These new fields are intended to facilitate quick communication between the Tribunal Registry and the Appellant and would help in identifying the location code of the assessee in case of shifting of the unit or re-organization of the jurisdiction under which the unit existed earlier. In such cases, the Tribunal Registry was not able to reach to the assessee for service of notices and delivery of orders. Location Codes can be obtained from websites <http://cbec.nsdl.com> and www.aces.gov.in

(iii). In appeal forms for Customs, IEC (Importer Exporter Code) is to be furnished mandatorily by the Appellant along with the Port Code so as to identify the Port from which the import or export has taken place. These Port Codes are available on ICEGATE.

(iv). In Service Tax forms, a separate field for Premises Code is being introduced for identification of the jurisdictional Commissionerate / Division / Range.

(v). PAN is required to be furnished by the Appellants. In case where PAN is not available and the Appellant is having UID, the same is required to be furnished. This would help in identification / location of persons who are not registered with the Department but are charged with penalty etc.

(vi). It has been decided to introduce a 21 string alphanumeric number along with the date of the Order against which appeal is being filed. All the 140 existing Commissionerates have been assigned pre-figured series and serial numbers have to be filled in for the orders passed by the Commissioner or Commissioner (Appeal) or Commissioner

(Adjudication), as the case may be. Some examples of the alpha-numeric series are as below-

"AHM-CUSTM-000-COM-034-12-13 DT 02-09-2012. This would mean Order-in-Original No.34 for the year 12-13 passed by Commissioner of Customs, Ahmadabad."

In case of Commissioner (Appeals), the alpha numeric number would consist of APP in place of COM. For example-

"AHM-CUSTM-000-APP-034-12-13 DT 02-09-2012. This would mean Order-in-Appeal No.34 for the year 12-13 passed by Commissioner of Customs (Appeals), Ahmadabad."

To illustrate, first three letters denote the city where the Commissionerate office of the Adjudicating authority is located.

The next 5 alpha string denotes the nature of the Commissionerate i.e. '**CUSTM**' for exclusive Customs Commissionerates, '**EXCUS**' for combined Commissionerates of Excise, Service Tax & Customs, '**SVTAX**' for exclusive Service Tax Commissionerates and '**LTUNT**' for LTU Commissionerates. This part of the code is for the Commissionerate, and NOT for the subject matter of the impugned order. Thus, even if the impugned order passed by (or relating to), say, a Central Excise Commissionerate relates to Customs or Service Tax matters, the second part of the code would still read as EXCUS. This is necessary for achieving the desired purpose of Commissionerate-wise indexing of appeals.

The next three numeric strings denote the specific Commissionerate where the first eight strings are not sufficient to identify the Commissionerate. In cases where the first two parts suffice to identify the Commissionerate, this third part will simply be three zeroes, i.e. "000". For example, the code of Ahmedabad Customs Commissionerate would be AHM-CUSTM-000. The code of Allahabad Central Excise Commissionerate would be ALD-EXCUS-000. The reason why 000 has to be kept in the third part even for such Commissionerates is because no field can be left blank in the string. In respect of places having more than one Central Excise Commissionerates, the third part will be 001, 002,

003 and so on. In respect of Commissioner (Adj), this part will be 'ADJ'. In respect of Customs (Preventive) Commissionerates, the third part will be PRV. In respect of Customs Commissionerates in Chennai/Delhi/Mumbai, the codes given in the third part suitably capture the nature of the Commissionerate. For example, CHN-CUSTOM-SXP refers to Chennai Customs Sea (Export) Commissionerate (the 'S' in the 3rd part is for Sea and the XP is for Export). Similarly, in the code DLI-CUSTOM-AGN for the Delhi [Airport, ACC (Import) and (General) Commissionerate], the third part AGN means 'A' for Airport and 'GN' for General.

Thus, to recapitulate, the first three parts (11-characters long) of the proposed numbering system will uniquely identify the Commissionerate of the adjudicating authority. The next three alpha strings denote the officer who is adjudicating the case. COM would denote Order in Original passed by the Commissioner, APP would denote order in appeal passed by the Commissioner (Appeal) and ADJ would mean order in original passed by the Commissioner (Adjudication).

The next three numeric strings is meant for serial number of the order to be assigned by the office of the Commissioner who is passing the order.

The next four numeric strings would denote the financial year in which the order was passed.

The last 8 empty boxes in the string are meant for the date and year of the order passed.

(vii). Separate entries are being provided in the revised form for demand of duty, fine, penalty and interest.

(viii). In order to facilitate bunching of identical issues separate entry has been provided with subject codes which are being appended to the forms. The Appellant would be required to tick mark the subject in dispute. For example, in a Customs Appeal, Sl. No.16 requires the appellant to choose from the list given under three separate heads of "Import", or "Export", or "General" depending upon the nature of the case.

(4). The above changes may be taken note of by the field formations as well as trade for proper usage of the new forms from 1.6.2013. However, the old forms may continue to be used for a period of three months from the date of coming into effect of the new forms, i.e. till 31.08.2013. **From 01.09.2013 onwards, no appeal shall be filed in the old forms.**

(5). Wide publicity may be given to the new form for the benefit of trade and industry.

(6). The pre-figured alpha numeric numbers for all the 139 Commissionerates and 8 Commissioners (Adjudication) are being uploaded on the websites - <http://www.cbec.gov.in> under Legal Affairs and <http://www.cdrcestat.gov.in>

(7). Hindi version follows.

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