

# The Customs (Appeals) Rules, 1982

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# The Customs (Appeals) Rules, 1982<sup>1</sup>

In exercise of the powers conferred by sub-section (1) of Section 156 of the Customs Act, 1962 (52 of 1962), the Central Government hereby makes the following rules, namely:—

## CHAPTER I PRELIMINARY

**1. Short title and commencement.**—(1) These rules may be called the Customs (Appeals) Rules, 1982.

(2) They shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

**2. Definitions.**—In these rules, unless the context otherwise requires,—

(a) “Act” means the Customs Act, 1962 (52 of 1962);

(b) “Form” means a form appended to these rules;

(c) “Section” means a section of the Act.

## CHAPTER II APPEALS TO COLLECTOR (APPEALS)

**3. Form of appeal to Collector (Appeals).**—(1) An appeal under sub-section (1) of Section 128 to the Collector (Appeals) shall be made in Form No. C.A. 1.

(2) The grounds of appeal and the form of verification as contained in Form No. C.A. 1 shall be signed:—

(a) in the case of an individual by the individual himself or where the individual is absent from India, by the individual concerned or by some person duly authorised by him in this behalf and where the individual is a minor or is mentally incapacitated from attending to his affairs, by his guardian or by any other person competent to act on his behalf;

(b) in the case of a Hindu undivided family, by the Karta and, where the Karta is absent from India or is mentally incapacitated from attending to his affairs, by any other adult member of such family;

(c) in the case of a company or local authority, by the principal officer thereof;

(d) in the case of a firm, by any partner thereof, not being a minor;

(e) in the case of any other association, by any member of the association or the principal officer thereof; and

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1. *Vide* Ministry of Finance (Department of Revenue), GSR. 464(E), dt. Sept. 10, 1982, published in the Gazette of India, Extra., Pt. II, S. (i), dt. 10th Sept., 1982, pp. 7-13 [Customs 212/82-F. No. 492/3/82-Cus. VI].

**Note.**—In view of the changes in the designation of different posts in the present Act, the corresponding changes may be read in the Rules.

- (f) in the case of any other person, by that person or some person competent to act on his behalf.

(3) The form of appeal in Form No. C.A. 1 shall be filed in duplicate and shall be accompanied by a copy of the decision or order appealed against.

**4. Form of application to the Collector (Appeals).—**(1) An application under sub-section (4) of Section 129-D to the Collector (Appeals) shall be made in Form No. C.A. 2.

(2) The form of application in Form No. C.A. 2 shall be filed in duplicate and shall be accompanied by two copies of the decision or order passed by the adjudicating authority (one of which at least shall be a certified copy) and a copy of the order passed by the Collector of Customs directing such authority to apply to the Collector (Appeals).

**5. Production of additional evidence before the Collector (Appeals).—**(1) The appellant shall not be entitled to produce before the Collector (Appeals) any evidence, whether oral or documentary, other than the evidence produced by him during the course of proceedings before the adjudicating authority, except in the following circumstances, namely—

- (a) where the adjudicating authority has refused to admit evidence which ought to have been admitted; or
- (b) where the appellant was prevented by sufficient cause from producing the evidence which he was called upon to produce by that authority; or
- (c) where the appellant was prevented by sufficient cause from producing before the authority any evidence which is relevant to any ground of appeal; or
- (d) where the adjudicating authority has made the order appealed against without giving sufficient opportunity to the appellant to adduce evidence relevant to any ground of appeal.

(2) No evidence shall be admitted under sub-rule (1) unless the Collector (Appeals) records in writing the reasons for its admission.

(3) The Collector (Appeals) shall not take any evidence produced under sub-rule (1) unless the adjudicating authority or an officer authorised in this behalf by the said authority has been allowed a reasonable opportunity,—

- (a) to examine the evidence or documents or to cross-examine any witness produced by the appellant; or
- (b) to produce any evidence or any witness in rebuttal of the evidence produced by the appellant under sub-rule (1).

(4) Nothing contained in this rule shall effect the powers of the Collector (Appeals) to direct the production of any witness, to enable him to dispose of the appeal.



### CHAPTER III

#### APPEALS TO APPELLATE TRIBUNAL

**6. Form of appeals, etc., to the Appellate Tribunal.**—(1) An appeal under sub-section (1) of Section 129-A to the Appellate Tribunal shall be made in Form No. C.A. 3.

(2) A memorandum of cross-objections to the Appellate Tribunal under sub-section (4) of Section 129-A shall be made in Form No. C.A. 4.

(3) Where an appeal under sub-section (1) of Section 129-A or a memorandum of cross-objections under sub-section (4) of that section is made by any person other than the Collector of Customs, the grounds of appeal, the grounds of cross-objections and the forms of verification as contained in Form Nos. C.A. 3 and C.A. 4, or as the case may be, respectively, shall be signed by the person specified in sub-rule (2) of Rule 3.

(4) The form of appeal in Form No. C.A. 3 and the form of memorandum of cross-objections in Form No. C.A. 4 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 certified copy).

<sup>2</sup>**[7. Form of appeal or application to the Appellate Tribunal.**—(1) An appeal under sub-section (2) of Section 129-A or an application under sub-section (4) of Section 129-D of the Act to the Appellate Tribunal shall be made in Form No. C.A.-5.

(2) The appeal or application in Form No. C.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 Customs under Section 128 of the Act, as it stood immediately before the appointed day, or by the Commissioner (Appeals) under Section 128-A of the Act and a copy of the order passed by the Committee of Commissioners of Customs under sub-section (2) of the Section 129-A of the Act.
- (b) the Commissioner of Customs and a copy of the order passed by the Committee of Chief Commissioners of Customs under sub-section (1) of Section 129-D of the Act.]

<sup>3</sup>**[8. Form of application to the High Court.**—(1) An application under sub-section (1) of Section 130-A requiring the High Court to direct the Appellate Tribunal to refer to the High Court any question of law shall be made in Form No. C.A. 6 and such application shall be filed in quadruplicate.

2. Subs. by GSR 234(E), dt. 10-4-2013 (w.e.f. 1-6-2013). Prior to substitution it read as:

“7. *Form of application to the Appellate Tribunal.*—(1) An application under sub-section (4) of Section 129-D to the Appellate Tribunal shall be made in Form No. C.A. 5.

(2) The form of application in Form No. C.A. 5 shall be filed in quadruplicate and shall be accompanied by an equal number of copies of the decision or order passed by the Collector of Customs (one of which at least shall be a certified copy) and copy of the order passed by the Board directing such Collector to apply to the Appellate Tribunal.”

3. Subs. by GSR 777(E), dt. 17-11-1999 (w.e.f. 18-11-1999).

(2) A memorandum of cross-objections under sub-section (3) of Section 130-A to the High Court shall be made in Form No. C.A. 7 and such memorandum shall be filed in quadruplicate.

(3) Where an application under sub-section (1) of Section 130-A or a memorandum of cross-objections under sub-section (3) of that section is made by any person other than the Commissioner of Customs, the application, the memorandum or form of verification, as the case may be, contained in Form No. C.A. 6 or Form No. C.A. 7 shall be signed by the person specified in sub-rule (2) of Rule 3.]

#### <sup>4</sup>[CHAPTER III-A

#### REVISION BY CENTRAL GOVERNMENT

**8-A. Form of revision application to the Central Government.**—(1) A revision application under sub-section (1) of Section 129-DD to the Central Government shall be in Form No. C.A. 8.

(2) The grounds of revision application and the form of verification, as contained in Form C.A. 8, shall be signed by the person specified in sub-rule (2) of Rule 3.

(3) Where the revision application is signed by the authorised representative of the applicant, the document, authorising such representative to sign and appear on behalf of the applicant shall be appended to such revision application.

(4) The revision application in Form No. C.A. 8 shall be filed in duplicate and shall be accompanied by an equal number of copies of the following documents, namely:

- (i) order passed by the Collector of Customs (Appeals) under Section 128-A; and
- (ii) decision or order passed by the Customs Officer which was the subject-matter of the order referred to in clause (i).

**8-B. Procedure for filing revision application.**—(1) The revision application in Form C.A. 8 shall be presented in person to the Under Secretary, Revision Applications, Ministry of Finance, Department of Revenue, Central Secretariat, New Delhi-1, or sent by registered post addressed to the said Under Secretary.

(2) The revision application sent by registered post under sub-rule (1) shall be deemed to have been submitted on the date on which it is received in the office of the said Under Secretary.]

#### CHAPTER IV

#### AUTHORISED REPRESENTATIVE

**9. Qualifications for authorised representatives.**—For the purposes of Section 146-A, an authorised representative shall include a person who has

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4. *Ins.* by GSR. 54(E), dt. 30-1-1985 (w.e.f. 30-1-1985).



acquired any of the following qualifications, being the qualifications specified under clause (d) of sub-section (2) of the said Section 146-A, namely:

- (a) a Chartered Accountant within the meaning of the Chartered Accountants Act, 1949 (38 of 1949); or
- (b) a Cost Accountant within the meaning of the Cost and Works Accountants Act, 1959 (23 of 1959); or
- (c) a Company Secretary within the meaning of the Company Secretaries Act, 1980 (56 of 1980), who has obtained a certificate of practice under Section 6 of that Act; or
- (d) a post-graduate or an Honours degree-holder in Commerce or a post-graduate degree or diploma-holder in Business Administration from any recognised University; or
- (e) a person formerly employed in the Departments of Customs or Central Excise or Narcotics and has retired or resigned from such employment after having rendered service in any capacity in one or more of the said Departments for not less than ten years in the aggregate.

*Explanation.*—In this rule, “recognised University” means any of the Universities specified below, namely:

- I. INDIAN UNIVERSITIES.—Any Indian University incorporated under any law for the time being in force in India;
- II. RANGOON UNIVERSITIES.
- III. ENGLISH AND WELSH UNIVERSITIES.—The Universities of Birmingham, Bristol, Cambridge, Durham, Leeds, Liverpool, London, Manchester, Oxford, Reading, Sheffield and Wales;
- IV. SCOTTISH UNIVERSITIES.—The Universities of Aberdeen, Edinburgh, Glasgow and St. Andrews.
- V. IRISH UNIVERSITIES.—The Universities of Dublin (Trinity College), the Queen’s University, Belfast and the National University of Dublin.
- VI. PAKISTAN UNIVERSITIES.—Any Pakistan University incorporated under any law for the time being in force.
- VII. BANGLADESH UNIVERSITIES.—Any Bangladesh University incorporated under any law for the time being in force.

**10. Authority under Section 146-A(5)(b).**—The Collector of Customs having jurisdiction in the proceedings in which a person who is not a legal practitioner is found guilty of misconduct in connection with that proceeding under the Act shall be the authority for the purposes of clause (b) of sub-section (5) of Section 146-A.

## CHAPTER V MISCELLANEOUS

[\* \* \*]<sup>5</sup>

5. Rules 11 to 17 omitted (w.e.f. 10-11-1982) by Amendment Rules, 1982, published in the Gazette of India, Extra., Pt. II, S. 3(1), dt. Nov. 10, 1982.

**FORM NO. C.A. 1**

(See Rule 3)

*Form of Appeal to the Collector (Appeals) under Section 128 of the Customs Act, 1962*

1. No. ....of .....20.....
2. Name and address of the appellant.
3. Designation and address of the officer passing the decision or order appealed against and the date of the decision or order.
4. Date of communication of the decision or order appealed against to the appellant.
5. Address to which notices may be sent to the appellant.
6. Whether duty or penalty or both is deposited; if not, whether any application for dispensing with such deposit has been made. (A copy of the Challan under which the deposit is made shall be furnished).
- 6-A. Whether the appellant wishes to be heard in person.
7. Reliefs claimed in appeal.

Statement of facts

Grounds of appeal

(i)

(ii)

(iii)

etc.

Signature of 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 .....

Place.....

Date.....

Signature of the authorized  
representative, if any.

Signature of the appellant.

**Note.**—(1) The grounds of appeal and the form of verification shall 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 duplicate and shall be accompanied by a copy of the decision or order appealed against.

**FORM NO. C.A. 2**

(See Rule 4)

*Form of Application to the Collector (Appeals) under Section 129-D(4) of the Customs Act, 1962*

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

Applicant

v.

Respondent

1. Designation and address of the applicant (If the applicant is not the adjudicating authority, a copy of the authorisation from the Collector of Customs to make the application should be enclosed.)
2. Name and address of the Respondent.
3. 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.
4. Date on which the order under sub-section (2) of Section 129-D has been passed by the Collector of Customs.
5. Date of the communication of the order referred to in (4) above to the adjudicating authority.
6. Reliefs claimed in the application.

Statement of facts

Grounds of application

(i)

(ii)

(iii)

etc.

Signature of the applicant

**Notes.**—The form of application, including the statement of facts and the ground of application shall be filed in duplicate and shall be accompanied by two copies of the decision or order passed by the adjudicating authority (one of which at least shall be certified copy) and a copy of the order of the Collector of Customs under sub-section (2) of Section 129-D of the Act.

**<sup>7</sup>[FORM NO. C.A.-3]**

[See Rule 6(1)]

*Form of Appeal to the Appellate Tribunal under sub-section (1) of Section 129-A of Customs Act, 1962***In the Customs, Excise and Service Tax Appellate Tribunal**

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

Appellant.

Vs.

Respondent

7. Subs. by GSR 234(E), dt. 10-4-2013 (w.e.f. 1-6-2013).



1. Port/Location Code\*

IEC\*\*

PAN or UID\*\*\*

11/11/2016

\_\_\_\_\_

\_\_\_\_\_

Port/Location Code 2\*

\_\_\_\_\_

Port/Location Code 3\*, etc

11/11/2016

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.

[illegible]

Dated

		-			-				
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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, fine 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 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.

(ii) Amount of refund, if any, rejected or disallowed for the period of dispute.

(iii) Amount of fine imposed.

(iv) Amount of penalty imposed.

(v) 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

Page 10 of 10

### 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)

Import		Export		General	
(i) Classification - Chapter		(i) Classification Sl. Nos. of Export Schedule,		(i) Custom House Agents Licensing Regulations, 2004,	
(ii) Valuation – GVC/SVB or Others.		(ii) Valuation,		(ii) MOT Charges,	
(iii) Application of Exemption Notification No.,		(iii) Drawback,		(iii) Others	
(iv) Anti-dumping duty.		(iv) Export under any Export Promotion Scheme (other than drawback),			
(v) Safeguard duty,		(v) Non-Tariff restrictions,			
(vi) Project imports,		(vi) Others			
(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.					
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  
appellant 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 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  
129-A 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](http://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.]<sup>8</sup>[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 129-A of 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

8. Subs. by GSR 234(E), dt. 10-4-2013 (w.e.f. 1-6-2013).



1. Port/Location Code\*

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IEC\*\*

\_\_\_\_\_

PAN or UID\*\*\*

\_\_\_\_\_

Port/Location Code 2\*

\_\_\_\_\_

Port/Location Code 3\*, etc

\_\_\_\_\_

E-mail Address

\_\_\_\_\_

Phone No. \_\_\_\_\_

Fax No. \_\_\_\_\_

\_\_\_\_\_

2. State or Union territory and the Commissionerate in which the order or 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 date of the order appealed against.

			-					-			-			-		-		-	
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Dated

		-			-				
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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 the purpose of assessment.

### 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 Customs:

- (i) Amount of 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 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

11/11/2011

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 Customs

- (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)

Import		Export		General	
(i) Classification - Chapter		(i) Classification Sl. Nos. of Export Schedule,		(i) Custom House Agents Licensing Regulations, 2004,	
(ii) Valuation – GVC/SVB or Others.		(ii) Valuation,		(ii) MOT Charges,	
(iii) Application of Exemption Notification No.,		(iii) Drawback,		(iii) Others	
(iv) Anti-dumping duty.		(iv) Export under any Export Promotion Scheme (other than drawback),			
(v) Safeguard duty,		(v) Non-Tariff restrictions,			
(vi) Project imports,		(vi) Others			
(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.					
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  
representative, if any

Signature of the Respondent

*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 of 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](http://www.icegate.gov.in) [ICEGATE website-downloads-ICEGATE guidelines – code List-Location Code List]

\*\*Importer-Exporter Code (IEC) assigned by the Directorate General of Foreign Trade, to be mandatorily furnished

\*\*\*To be furnished if appellant does not have IEC. 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.]

<sup>9</sup>[FORM NO. C.A.-5

[Refer Rule 7]

*Form of Appeal or Application to Appellate Tribunal under  
sub-section (2) of Section 129-A or sub-section (4) of  
Section 129-D of Customs Act, 1962*

In the Customs, Excise and Service Tax Appellate Tribunal

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

.....Appellant/  
Applicant

Vs.

.....  
Respondent

1. Port/Location Code\*

IEC\*\*

PAN or UID\*\*\*

Port/Location Code 2\*





(iv) Anti-dumping duty.	(iv) Export under any Export Promotion Scheme (other than drawback),	
(v) Safeguard duty,	(v) Non-Tariff restrictions,	
(vi) Project imports,	(vi) Others	
(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.		
Priority 1	Priority 2	Priority 1

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

*Notes.*—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 129-A or a copy of the order of the Committee of Chief Commissioners of Customs under sub-section (1) of Section 129-D.

\*Location Codes of all customs stations from where imports/exports have taken place to be furnished in respect of the respondent. Location Codes for all the sea ports, airports, ICD's, Land Customs stations etc., are available on the website [www.icegate.gov.in](http://www.icegate.gov.in) [ICEGATE website-downloads-ICEGATE guidelines – Code List-Location Code List]

\*\*Importer-Exporter Code (IEC), if any, in respect of the responder, assigned by the Directorate General of Foreign Trade, to be mandatorily furnished

\*\*\*To be furnished if the respondent does not have IEC. Unique Identification (UID) number to be furnished where Permanent Account Number (PAN) is not available.]

<sup>10</sup>[FORM NO. C.A. 6

[See Rule 8(1)]

*Form of Application to the High Court under  
Section 130-A of the Customs Act, 1962*

In the High Court of Judicature at

Application No..... of ..... 20 ..... (To be filled in by the office)

Applicant

v.

Respondent

1. State or Union Territory and the Commissionerate from which the application is filed  
.....
2. Number of the appeal which gives rise to the application.....
3. Address to which notices may be sent to the applicant.
4. Address to which notices may be sent to the respondent.
5. The appeal noted above was decided by the ..... Bench of the Appellate Tribunal  
on.....
6. The notice of the order under Section 129-B of the Customs Act, 1962 was served on the  
applicant on.....
7. The facts which are admitted and/or found by the Appellate Tribunal and which are necessary  
for drawing up a statement of the case, are stated in the enclosure for ready reference.
8. The following questions of law arise out of the order of the Appellate Tribunal.  
(1)  
(2)  
(3)  
  
etc.
9. The applicant, therefore, requires under sub-section (1) of Section 130-A of the Customs  
Act, 1962, that High Court directs the Appellate Tribunal to refer to the High Court the  
question(s) of law referred to in paragraph 8 above
10. The documents or copies thereof as specified below (the translation in English of the  
documents, where necessary,) is annexed with the statement of the case.

Signature of the authorized  
representative, if any.

Signature of the applicant.



**Verification**

I, ....., the applicant, 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 authorized  
representative, if any.

Signature of the applicant

**Notes.**—(1) The application and the form of verification shall, if the application is made by any person, other than the Commissioner of Customs, be signed by the applicant in accordance with the provisions of Rule 3 of the Customs (Appeals) Rules, 1982.

(2) The application shall be filed in quadruplicate.

(3) The fee of Rs 200 required to be paid under the provisions of the Act shall be paid through a crossed bank draft drawn in favour of the Registrar of the High Court on a branch of any nationalised bank located at the place where the High Court is situated and the demand draft shall be attached to the form of application.

**FORM NO. C.A. 7**

[See Rule 8(2)]

*Form of Memorandum of cross-objections under Section 130-A(3) of the  
Customs Act, 1962 in the matter of an application before the  
High Court under Section 130-A(1) of the said Act*

In the High Court of Judicature at

Memorandum of cross-objections No. .... of ..... 20 ..... (to  
be filled in by the office) .....

In Application No. .... of ..... 20 .....

Applicant

v.

Respondent

1. State/Union Territory and the Commissionerate from which the memorandum of cross-objections is filed.
2. Date of receipt of notice of application filed with the High Court by the respondent.
3. Address to which notices may be sent to the respondent.
4. Address to which notices may be sent to the applicant.
5. The facts which are admitted and/or found by the Appellate Tribunal and which are necessary for drawing up a statement of the case, are stated in the enclosure for ready reference.
6. The following questions of law arise out of the order of the Appellate Tribunal:
  - (1)
  - (2)
  - (3)

etc.

7. The respondent, therefore, required under sub-section (1) of Section 130-A of the Customs Act, 1962 that the Tribunal may be directed to furnish a statement of the case on the questions of law referred to in paragraph 6 above.
8. That the documents or copies thereof as specified below (the translation in English of the documents, where necessary), is annexed with the statement of the case.

Signature of the authorized  
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) The memorandum 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 in accordance with the provisions of Rule 3 of the Customs (Appeals) Rules, 1982.

(2) The memorandum of cross-objection shall be filed in quadruplicate.]

#### <sup>11</sup>[FORM NO. C.A. 8

(See Rules 8-A and 8-B)

#### *Form of Revision Application to the Central Government under Section 129-DD of the Customs Act, 1962*

1. Revision Application No. .... of .....
2. Name and address of the applicant.
3. Designation and address of the authority passing the order against which the revision application is filed.
4. The number and date of the order:
5. Date of communication of the order:
6. Designation and address of the authority against which the order has been passed by the Collector (Appeals).
7. Address to which notices/communications may be sent to the applicant.
8. Whether duty or penalty, if any, has been deposited (a copy/extract of the challan/account current, as the case may be, under which the deposit is made, shall be furnished).
- <sup>12</sup>[8-A. Whether the appellant wishes to be heard in person.]
9. Reliefs claimed in application:

Statement of facts

Grounds of appeal

(i)

11. *Ins.* by GSR 54(E), dt. 30-1-1985 (w.e.f. 30-1-1985).

12. *Ins.* by GSR 639(E), dt. 16-4-1986 (w.e.f. 16-4-1986).

(ii)

(iii)

etc.

Signature of authorised representative, if any.

Signature of the applicant

**Verification**

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

Verified today, the ..... day of ..... 20 .....

**Notes.**—(1) The grounds of application and the form of verification shall be signed by the applicant in accordance with the provisions of sub-rule (2) of Rule 8-A.

(2) The application, including the statement of facts and the grounds of application, shall be filed in duplicate and shall be accompanied by an equal number of copies of the orders against which the application is filed and also the decision/order of the authority against which Collector of Customs (Appeals) passed the order.

(3) The form of application shall be in English (or Hindi) and shall set forth, concisely and under distinct heads, the grounds of application without any argument or narrative and such grounds should be numbered consecutively.

(4) The fee of rupees two hundred required to be paid under the provisions of the Act shall be paid under T.R. 6 challan and the duplicate copy of the T.R. 6 challan shall be filed along with the application for revision.

(5) Where the application is signed by the authorised representatives of the applicant, the document authorises the representative to sign and appear on behalf of the applicant shall be appended to the application.]

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