

# Bimal Jain

FCA, ACS, LLB, B.Com (Hons)

Dear Professional Colleague,

## **New Forms for filing appeal under the Customs, Excise and Service tax laws w.e.f 1-6-2013**

Please note that the Central Government has amended the Customs (Appeals) Rules, 1982 [**“the Customs (Appeals) Rules”**] vide Notification No. 37/2013-Customs (N.T.) dated April 10, 2013. These rules may be called the Customs (Appeals) (Amendment) Rules, 2013 [**“the Customs Amendment Rules”**] which will come into force from June 1, 2013. The Customs Amendment Rules has made changes in Rule 7 of the Customs (Appeals) Rules and now new Rule 7 reads as under:

*“7. Form of appeal or application to the Appellate Tribunal.*

*(1) An appeal under sub-section (2) of section 129A or an application under sub-section (4) of section 129D 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 128A of the Act and a copy of the order passed by the Committee of Commissioners of Customs under sub-section (2) of the section 129A 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 129D of the Act.”*

Also the following new forms have been prescribed as under:

1. C.A.-3 - Form of Appeal to Appellate Tribunal u/s 129A(1) of the Customs Act, 1962 (**“the Customs Act”**)
2. C.A.-4 - Form of Memorandum of Cross Objections to the Appellate Tribunal u/s 129A(4) of the Customs Act
3. C.A.-5 - Form of Appeal or Application to Appellate Tribunal u/s 129A(2) of the Customs Act or u/s 129D (4) thereof

Now the new forms are more detailed and comprise of the following new information:

1. Detail of IEC No./ PAN or UID/ Customs port/Location code/ Phone No/ Fax No.

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2. 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.
3. Description and classification of goods.
4. (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  
(iii) Amount of fine imposed.  
(iv) Amount of penalty imposed.  
(v) Market value of seized goods.
- 5 (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).....  
(ii) If not, whether any application for dispensing with such deposit has been made?
- 6 Does the order appealed against also involve any central excise duty demand, and related fine or penalty, so far as the appellant is concerned?
- 7 Does the order appealed against also involve any service tax demand, and related penalty, so far as the appellant is concerned?
- 8 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 ) .....
- 9 Central Excise Assessee Code, if registered with Central Excise.
- 10 Service Tax Assessee Code, if registered with Service Tax.

The customs notification can be viewed at –

[http://www.a2ztaxcorp.com/wp-content/uploads/2013/04/cnt13\\_037.pdf](http://www.a2ztaxcorp.com/wp-content/uploads/2013/04/cnt13_037.pdf)

## Under Excise Laws:-

Similarly amendments have been brought under the Central Excise (Appeals) Rules, 2001 [“**the Excise (Appeals) Rules**”] and the Service Tax Rules, 1994 [“**the STR**”] as under:

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## Under the Excise (Appeals) Rules:

Vide Notification No. 6/2013 – Central Excise (N.T.) dated April 10, 2013, Rule 7 has been amended and now new rule (which will come into force from June 1, 2013) reads as under:

*“7. Form of appeal or application to the Appellate Tribunal.*

*(1) An appeal under sub-section (2) of section 35B or an application under sub-section (4) of section 35E of the Act to the Appellate Tribunal shall be made in Form No. E.A.- 5.*

*(2) The appeal or application, as the case may be in Form No. E.A.-5 shall be filed in quadruplicate accompanied by an equal number of copies of the decision or order (one of which at least shall be a certified copy) passed by:-*

*a) the Appellate Commissioner of Central Excise under section 35 of the Act, as it stood immediately before the appointed day, or by the Commissioner (Appeals) under section 35A of the Act and a copy of the order passed by the Committee of Commissioners of Central Excise under sub-section (2) of Section 35B of the Act.*

*b) the Commissioner of Central Excise and a copy of the order passed by the Committee of Chief Commissioners of Central Excise under sub-section (1) of section 35E of the Act.”.*

Also the following new forms have been prescribed which will come into force w.e.f. June 1, 2013:

1. Form E.A.-3 - Form of Appeal to Appellate Tribunal under sub-section (1) of section 35B of the Central Excise Act, 1944 (“**the Excise Act**”)
2. E.A.-4 - Form of Memorandum of Cross-Objections to the Appellate Tribunal under sub-section (4) of section 35B of the Excise Act
3. E.A.-5 - Form of Appeal or Application to Appellate Tribunal under sub- section (2) of section 35B or under sub-section (1) of section 35E of the Excise Act

Please note that above new forms have been prescribed incorporating the changes in line with changes brought under the customs appeal forms.

The Excise notification can be viewed at –

[http://www.a2ztaxcorp.com/wp-content/uploads/2013/04/exnt13\\_06.pdf](http://www.a2ztaxcorp.com/wp-content/uploads/2013/04/exnt13_06.pdf)

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## **Under the Service Tax: Laws:**

Vide Notification No. 5/2013 dated April 10, 2013 the following new forms have been prescribed which will come into force w.e.f. June 1, 2013:

1. S.T.-5 - Form of Appeal to Appellate Tribunal under sub-section (1) of section 86 of the Finance Act, 1994
2. S.T.-6 - Form of Memorandum of Cross-Objections to the Appellate Tribunal under sub-section (4) of section 86 of Finance Act, 1994
3. S.T.-7 - 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

The Service tax notification can be viewed at –

[http://www.a2ztaxcorp.com/wp-content/uploads/2013/04/stnot13\\_005.pdf](http://www.a2ztaxcorp.com/wp-content/uploads/2013/04/stnot13_005.pdf)

*Hope the information will assist you in your Professional endeavours. In case of any query/information, please do not hesitate to write back to us.*

Thanks & Best Regards

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