

FORM ST – 5
Form of Appeal to Appellate Tribunal under section 86 of the Finance Act,
1994(32 of 1994)
IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL

Appeal No. _____ of _____ 20...

.....Appellant

Versus

.....Respondent

Assessee Code*

Location Code**

PAN or UID***

1.	E-mail Address	Phone No.	Fax No.
	<input style="width: 90%; height: 100%;" type="text"/>	<input style="width: 40%; height: 100%;" type="text"/>	<input style="width: 90%; height: 100%;" type="text"/>

2. The designation and address of the authority passing the order appealed against.

3. The number and the date of the order appealed against.*

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4. Date of communication of a copy of the order appealed against.

5. State/Union territory and the Commissionerate in which the order/ decision of assessment/penalty/interest 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 the notices may be sent to the appellant.

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

* 15 digit PAN-based Registration Number to be mandatorily furnished by registered persons
 ** Commissionerate/ Division/ Range code to be mandatorily furnished by registered persons
 *** To be furnished by non-registered persons

9. Whether the decision or order appealed against involves any question having a relation to the value of the taxable service for purposes of assessment; if not, difference in tax or tax involved, or amount of interest or penalty involved, as the case may be.
10. (i) Period of dispute
- (ii) Amount of tax if any, demanded for the period mentioned in item (i)
- (iii) Amount of refund, if any, claimed for the period mentioned in item (i)
- (iv) Amount of interest involved.
- (v) Amount of penalty imposed.
11. (i) Amount of tax 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)
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14. Whether the appellant wishes to be heard in Person
15. Reliefs claimed in appeal.

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STATEMENT OF FACTS
Grounds of appeal

- (i)
- (ii)
- (iii)
- (iv)

Signature of the authorised
representative, if any
appellant

Signature of the

Verification

I,.....is 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 authorised
representative, if any

Signature of the appellant
of his authorised representative

Note:-

- a. The 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 certified copy)
- b. The form of appeal shall be English(or Hindi) and should set forth, concisely and under distinct heads, the grounds of appeal without any argument or narrative and such grounds be numbered consecutively.
- c. The fee of Rs.20...0/- required to be paid under the provisions of the Act shall be paid through a crossed bank draft 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 demand draft shall be attached to the form of appeal.

- * 15 digit PAN-based Registration Number to be mandatorily furnished by registered persons
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FORM ST – 6

Form of memorandum of cross objection to the Appellant Tribunal under section 86 of Finance Act, 1994 (32 of 1994)

In the Customs, Excise and Service Tax Appellate Tribunal

Cross objection No. _____ of _____ 20...

In Appeal No. _____ of _____ 20...

.....Appellant/Applicant

Versus

.....Respondent

Assessee Code*

Location Code**

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/interest was made.

3. Date of receipt of notice of appeal application filed with the Appellate Tribunal by the appellant or, as the case may be, the Commissioner of Central Excise.

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 the order appealed against involves any question having a relation to the rate of tax or to the value of taxable service for purposes of assessment;

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*** To be furnished by non-registered persons

if not, difference in tax or tax involved, or amount of interest or penalty involved or value of taxable service involved, as the case may be.

8. (i) Period of dispute
(ii) Amount of tax, if any, claimed for
The period mentioned in item(i)
(iii) Amount of refund, if any, claimed
For the period mentioned in item(i)
(iv) Amount of interest imposed.
(v) Amount of penalty imposed.

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)

Signature of the authorised
respondent
representative, if any
representative

Signature of the
or his authorized

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..._____

* 15 digit PAN-based Registration Number to be mandatorily furnished by registered persons

** Commissionerate/ Division/ Range code to be mandatorily furnished by registered persons

*** To be furnished by non-registered persons

Place:

Date:

Signature of the authorised
respondent
representative, if any
representative

Signature of the
or his authorized

Notes:-

- (1) The form of memorandum of cross-objection shall be filed in quadruplicate.
- (2) The form of memorandum of cross-objections should be in English(or Hindi) and should set forth, concisely and under distinct heads the ground of the cross-objections without any argument or narrative and such grounds should be numbered consecutively.
- (3) The number and year of appeal/application as 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.

* 15 digit PAN-based Registration Number to be mandatorily furnished by registered persons
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FORM ST – 7

Form of application to Appellate Tribunal under Section 86(2) [or Sec.86(2A) of the Finance Act, 1994 (32 of 1994)]

In the Customs, Excise and Service Tax Appellate Tribunal

Appeal No. _____ of 20... _____

.....Applicant

Vs.

.....Respondent

Assessee Code*

Location Code**

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 Central Excise 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 (2) of Section 86 of the Finance Act, 1994, has been passed by the Board or the date on which the order under sub-section (2A) of Section 86 of Finance Act, 1994 has been passed by the Commissioner.

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 tax or to the value of taxable service for purpose of assessment. If not, difference in tax or duty involved, or amount of penalty involved or value of goods involved, as the case may be.

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** Commissionerate/ Division/ Range code to be mandatorily furnished by registered persons

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10. (i) Period of dispute
(ii) Amount of tax, if any, demanded for the period mentioned in column (i)
(iii) Amount of refund, if any, claimed for the period mentioned in column(i)
(iv) Amount of interest imposed.
(v) Amount of penalty imposed.
11. (i) Amount of tax or fine or penalty or interest deposited (A copy of the challan under which the deposit is made shall be furnished).
- (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. Reliefs claimed in the application

STATEMENT OF FACTS
Ground of application

Signature of the applicant

Note: The form of application including the statement of facts and grounds of application shall be filed in quadruplicate and shall be accompanied by an equal number of copies of the decision or order passed by the Commissioner of Central Excise (one of which at least shall be a certified copy) and a copy of the order passed by the Board or copies of orders of the Commissioner of Central Excise (Appeals (one of which shall be a certified copy) and a copy of the order of the Commissioner of Central Excise, as the case may be, under Sub-section(2) of Section 86.

(Notification No. 2/94-S.T. dated 28.6.1994)

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