

Updated up to March 2022

[Training Material for Departmental Use]

E-BOOK

On

*Concept of  
Revision Application*

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**Note:**

1. In this E-book, attempts have been made to explain about **Concept of Revision Application**. It is expected that it will help departmental officers in their day-to-day work.
2. Though all efforts have been made to make this document error free, but it is possible that some errors might have crept into the document. If you notice any errors, the same may be brought to the notice to the NACIN, RTI, Kanpur on the Email address: [nacin.kanpur@gov.in](mailto:nacin.kanpur@gov.in). This may not be a perfect E-book. If you have any suggestion to improve this book, you are requested to forward the same to us.
3. This e-book has been prepared by **Shri C. P. Goyal, the then Additional Director General of NACIN, ZC, Kanpur and has further been updated by Shri R.S.Chandel, Additional Assistant Director, NACIN, ZC, Kanpur**. I appreciate their participation and willingness to prepare e-books and to help fellow departmental officers in capacity building and upgrading their knowledge.
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Sd/-

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## Concept of Revision Application in Indirect Taxes

### 1. Introduction

1.1 The Revision Application Unit of the Department of Revenue, Ministry of Finance, Government of India deals with the Revision Applications filed before Central Government in specified Customs and Central Excise matters under section 35 EE of Central Excise Act, 1944 and section 129 DD of Customs Act, 1962. The revision applications filed either by parties or department against the orders of Commissioners of Customs, Central Excise and Service Tax (Appeals) are considered and decided by Joint Secretary (RA) after following the due process of law.

1.2 Normally, against the order passed by the Commissioner (appeals), the appeal lies before Tribunal i.e. CESTAT, but in following categories of cases, against the order passed by the Commissioner (Appeals), the Revision Application is filed before the Joint Secretary (Revision Application) (hereinafter also referred to as JS (RA):-

#### A. Customs cases

*(Specified in the first proviso to sub-section (1) to Section 129A of Customs Act, 1962)*

1.3 Section 129 DD read with proviso to Section 129 A (1) of Customs Act, 1962 empowered the Central Government to revise or review the appellate orders passed by Commissioner of Customs (Appeals) if such order related to:-

- (i) any goods imported or exported as **baggage**;
- (ii) **any goods loaded in a conveyance for importation into India, but which are not unloaded at their place of destination in India**, or so much of the quantity of such goods as has not been unloaded at any such destination if goods unloaded at such destination are short of the quantity required to be unloaded at that destination;
- (iii) **payment of drawback** as provided in Chapter X, and the rules made thereunder.

#### B. Central Excise cases

*(Specified in proviso to sub-section (1) to Section 35B of Central Excise Act, 1944)*

1.4 Section 35 EE read with proviso to Section 35 B (1) of the Central Excise Act, 1944 empowered the Central Government to annul or modify the appellate orders passed by Commissioner of Central Excise (Appeals), if such orders relate to,-

- (a) a case of **loss of goods**, where the loss occurs in transit from a factory to a warehouse or to another factory, or from one warehouse to another, or during the course of processing of the goods in a warehouse or in storage, whether in a factory or in a warehouse;
- (b) **a rebate of duty of excise on goods exported** to any country or territory outside India or on excisable materials used in the manufacture of goods which are exported to any country or territory outside India;
- (c) **goods exported outside India (except to Nepal or Bhutan) without payment of duty;**
- (d)\* **credit of any duty allowed to be utilized towards payment of excise duty** on final products under the provisions of the Central Excise Act or the rules made thereunder and such order is passed by the Commissioner (Appeals) on or after the date appointed under section 109 of the Finance (No.2) Act, 1998].

**Note:** \*indicates that this clause has not yet come into force as it is to be effective on or after the date to be appointed under section 109 of the Finance Act, 1998 and no such date has been notified so far.

### C. Service tax matters:

1.5 The provisions of the Section 35EE of the Central Excise Act, 1944, which deals with revision by the Central Government, has been made applicable to the Chapter V of the Finance Act, 1994 dealing with Service Tax. In the Finance Act, 2015, the Section 86 has been amended to prescribe that remedy against the order passed by Commissioner (Appeal), in a matter involving rebate of Service Tax, shall lie in terms of section 35EE of the Central Excise Act, 1944. Further, it has also been provided that all appeals relating to rebate of service tax and filed in Tribunal after the date the Finance Act, 2012 came into effect and pending on the date of assent of the Finance Bill, 2015 by the President (i.e. 14.05.2015) shall be transferred and dealt in accordance with section 35EE of the Central Excise Act. In other words, in such cases, against the order passed by the Commissioner (Appeals), the revision applications are required to be filed before the JS (RA).

1.6 The text of two provisos inserted in sub-section (1) of Section 86 of the Finance Act, 1994 *vide* section 117 of the Finance Act, 2015 (with effect from 14.5.2015), are as under:

*“Provided that where an order, relating to a service which is exported, has been passed under section 85 and the matter relates to grant of rebate of service tax on input services, or rebate of duty paid on inputs, used in providing such service, such order shall be dealt with in accordance with the provisions of section 35EE of the Central Excise Act, 1944:*

*Provided further that all appeals filed before the Appellate Tribunal in respect of matters covered under the first proviso, after the coming into force of the Finance Act, 2012, and pending before it up to the date on which the Finance Bill, 2015 receives the assent of the President, shall be transferred and dealt with in accordance with the provisions of section 35EE of the Central Excise Act, 1944.”*

## **2. Some Historical Background**

2.1 Under the scheme operative till 10.10.1982, the appeal against the orders of the Commissioners (then called Collectors), of Customs & Central Excise lay with the Central Board of Excise & Customs (now CBIC). As far as the appeals against the orders passed by the authorities below the rank of the Collectors (now called Commissioner), were concerned, the same were required to be filed before the appellate Collectors of Customs & Central Excise.

2.2 Erstwhile Section 131 of the Customs Act, 1962 and Section 36 of the Central Excise & Salt Act, 1944, empowered the Central Government to revise the orders passed by the CBEC and appellate Collectors in exercise of their appellate jurisdiction. At the Government level, while Secretary (Revenue) or Special Secretary disposed of the Revision Application against orders passed by the CBEC, and the Addl. Secretary or Joint Secretary disposed of the applications against the orders passed by the appellate Collectors of Customs & Central Excise and executive collector of Customs and Central Excise.

2.3 In his 1980 Budget Speech, the then Finance Minister R. Venkataraman said,

*I have a major declaim of policy to announce. For the past couple of decades, there has been a persistent public demand for the setting up of an independent Appellate Tribunal for customs and central excise matters, somewhat similar to the set-up on the Direct Taxes side. This demand has recently been endorsed by the Estimates Committee of Parliament. Government has, in the past, not been in favour of such a system, as it was felt that it would not be appropriate in the case of indirect taxes, and that the present departmental machinery was in fact adopting an objective approach. I think a time has come when we should gracefully accept the common view, which is based on the dictum that justice should not only be done but should also seem to be done. It is in this spirit that provision has been made in the Finance Bill for setting up an Appellate Tribunal to hear appeals in respect of customs, central excise and gold control matters. This Tribunal will be independent of the executive machinery charged with the responsibility of day-to-day administration of revenue laws. I have no doubt that this measure will meet with the whole-hearted approval of Parliament and of trade and industry.*

2.4 The Finance (No. 2) Act, 1980 introduced a new system by establishing appellate Tribunal. The appellate jurisdiction of CBEC and Revisionary jurisdiction of the Central Government were abolished w.e.f. 11.10.1982, except a few residual transitional provisions and the Customs, Excise and Gold Appellate Tribunal (then known as CEGAT, but now commonly known as CESTAT) was set up w.e.f. 11.10.1982.

2.5 The Finance Act, 1984, revived the Revisionary powers of the Central Government in specified type of cases. On the Customs side, Section 129 DD read with proviso to Section 129(A) of the Act, empowered Central Government to revise the appellate orders passed by the Commissioner of Customs (Appeals). On Central Excise side, Section 35EE read with first proviso to sub-section (ii) of Section 35B of the Central Excise Act, 1944 gave review and revisionary powers to Central Government to revise the orders passed by the Commissioner of Central Excise (Appeals).

### **3. Conditions to be fulfilled for filing Revision Application before JS (RA)**

3.1 The following are the essential conditions, which need to be fulfilled, before filing appeal before Joint Secretary (RA):-

- (i) The order, which is being appealed against, should be passed by the Commissioner (appeals) and should be relating to issue/issues mentioned above.
- (ii) If, on the same subject as specified above, the order has been passed by the Commissioner of Customs/Central Excise, then appeal against such orders shall lie to CESTAT, not before JS(RA).
- (iii) The Government i.e. JS (RA) may refuse to admit an application in respect of order where the amount of duty or fine or penalty determined by such order does not exceed five thousands rupees.

### **4. Filing of Revision Application**

4.1 As per Rule 9 & 10 of the Central Excise (Appeals) Rules, 2001/ Rule 8A and 8B of Customs (Appeals) Rules 1982, the revision application under Section 35 EE of Central Excise Act, 1944/ 129DD of the Customs Act, 1962 should be filed in prescribed Form E.A.-8 (in Central Excise) /C.A.-8 (in Customs) & presented either in person to the Under-Secretary Revision Application Unit, Government of India, Ministry of Finance, Department of Revenue, New Delhi or sent by registered post addressed to such officer.

4.2 The revision application sent by registered post is deemed to have been submitted to the said Under Secretary on the date on which it is received in the office of such

officer. The grounds of revision application and the form of verification as contained in Form EA-8 /CA-8, are required to be signed by the person specified in sub-rule (2) of Rule 3 of Central Excise (Appeals) Rules, 2001/ Customs (Appeals) Rules, 1982.

4.3 The revision application is required to be filed in duplicate & should be accompanied by two copies of the following documents, i.e.

- (i) Order passed by the Commissioner (appeals) as referred to in first proviso to Section 35B (1) of the Central Excise Act, 1944/ first proviso to Section 129A (1) of the Customs Act, 1962.
- (ii) Decision or order passed by Central Excise Officer / Custom officer which was the subject matter of the appellate order.

## **5. Procedure Adopted for process of Revision Application in RA Unit**

- The Revision Application Unit receives the revision application in prescribed form EA-8/CA-8 filed by department as well as parties.
- The stipulated time for filing such applications is three months from the date of communication of order-in-appeal. The delay upto three months can be condoned by Central Government in deserving cases.
- The revision application Unit on receipt of revision applications issues the acknowledgement to the applicant alongwith deficiency memo in documents if any.
- Notice is issued to respondent party for filing counter reply. Thereafter, personal hearing is fixed / held in cases, in the order of seniority, on *first come first serve basis*.
- Out of turn hearings are allowed only in deserving cases involving substantial revenue, recurring issue resulting into multiplicity of cases, interest liability, the issue is no longer *res integra*, passenger is going abroad and cases of financial hardship.
- After completion of hearing, final revision order is issued by JS (RA).

## **6. Appeal against Revision Order passed by Joint Secretary (RA)**

6.1 The Joint Secretary (RA) passes the final Government of India Revision Orders on behalf of Central Government after following due process of law. Under the Custom Act, 1962 and Central Excise Act, 1944, the Central Government is the highest authority in these revision and review matters, and orders passed by Central Government are

final. However, the petitioners, aggrieved with said orders, can take recourse to writ petitions under Article 226 of Constitution of India. The Revisionary Authority becomes *functus officio* after passing the final Government of India Revision Orders.

**Note:** The term “*functus officio*” is a Latin term. It means that an officer or agency whose mandate has expired either because of the arrival of an expiry date or because an agency has accomplished the purpose for which it was created.

## 7. Procedural Clarification issued by CBEC

7.1 *Vide* instruction dated 17.08.2011, the CBEC, while considering question as to whether applications being filed by the Department before office of JS (RA) are covered under the stipulation of monetary limits prescribed for filing appeal before Tribunal/High court/Supreme Court, clarified that **the Monetary limits prescribed by the Board’s Instruction F.No.390/Misc./163/2010-JC, dated 20.10.2010 does not apply to revision application filed before JS (RA).**

**Note:** To know more about the Monetary Limits prescribed for filing appeal in the Tribunal/ High Courts and the Supreme Court in Customs, Central Excise and Service Tax cases, read e-book on this subject.

7.2 *Vide* CBEC Circular No. 993/17/2014-CX, dated 5.1.2015, the Board, *inter alia*, clarified that the ambit of the Section 129E of the Customs Act, 1962 (which provided for pre-deposit to be made by appellant) does not extend to appeals under section 129DD before Joint Secretary (Revision Application). Therefore, while mandatory pre-deposit would be required to be paid in cases of drawback, rebate and baggage at the first stage appeal before Commissioner (Appeals), no pre-deposit would be payable in such cases while filing appeal before the JS (RA). Same principle will apply to Central Excise cases under section 35EE of the Central Excise Act, 1944 where appeal against the order passed by the Commissioner (appeals) lies before JS (RA).

## 8. Text of Legal Provisions for Filing Appeal before JS (RA)

8.1 The legal provisions providing for filing of application for Revision before Joint Secretary (Revision Application), are contained in Section 129 DD of the Customs Act, 1962 and Section 35EE of the Central Excise Act, 1944.

8.2 Section 129 DD of the Customs Act, 1962, which deals with Revision by Central Government, provides as under:-

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(1) The Central Government may, on the application of any person aggrieved by any order passed under section 128A, where the order is of the nature referred to in the first proviso to sub-section (1) of section 129A, annul or modify such order.

**Provided** that the Central Government may in its discretion, refuse to admit an application in respect of an order where the amount of duty or fine or penalty, determined by such order does not exceed five thousand rupees.

**Explanation:** For the purposes of this sub-section, "order passed under section 128A" includes an order passed under that section before the commencement of section 40 of the Finance Act, 1984, against which an appeal has not been preferred before such commencement and could have been, if the said section had not come into force, preferred after such commencement, to the Appellate Tribunal.

(1A) The Principal Commissioner of Customs or Commissioner of Customs may, if he is of the opinion that an order passed by the Commissioner (Appeals) under section 128A is not legal or proper, direct the proper officer to make an application on his behalf to the Central Government for revision of such order.

(2) An application under sub-section (1) shall be made within three months from the date of the communication to the applicant of the order against which the application is being made :

**Provided** that the Central Government may, if it is satisfied that the applicant was prevented by sufficient cause from presenting the application within the aforesaid period of three months, allow it to be presented within a further period of three months.

(3) An application under sub-section (1) shall be in such form and shall be verified in such manner as may be specified by rules made in this behalf and shall be accompanied by a fee of,-

(a) two hundred rupees, where the amount of duty and interest demanded, fine or penalty levied by an officer of customs in the case to which the application relates is one lakh rupees or less;

(b) one thousand rupees, where the amount of duty and interest demanded, fine or penalty levied by an officer of customs in the case to which the application relates is more than one lakh rupees :

**Provided** that no such fee shall be payable in the case of an application referred to in sub-section (1A).

(4) *The Central Government may, of its own motion, annul or modify any order referred to in sub-section (1).*

(5) *No order enhancing any penalty or fine in lieu of confiscation or confiscating goods of greater value shall be passed under this section, -*

- (a) *in any case in which an order passed under section 128A has enhanced any penalty or fine in lieu of confiscation or has confiscated goods of greater value, and*
- (b) *in any other case, unless the person affected by the proposed order has been given notice to show cause against it within one year from the date of the order sought to be annulled or modified.*

(6) *Where the Central Government is of opinion that any duty of customs has not been levied or has been short-levied, no order levying or enhancing the duty shall be made under this section unless the person affected by the proposed order is given notice to show cause against it within the time limit specified in section 28.*

**Note:** *The section 129 DD was inserted in the Customs Act, 1962 vide section 43 of the Finance Act, 1984 (w.e.f. 11.5.1984).*

8.3 In respect of Central Excise matter, the corresponding provisions are contained in Section 35EE of the Central Excise Act, 1944 and provides as under:-

(1) *The Central Government may, on the application of any person aggrieved by any order passed under section 35A, where the order is of the nature referred to in the first proviso to sub-section (1) of section 35B, annul or modify such order :*

**Provided** *that the Central Government may in its discretion, refuse to admit an application in respect of an order where the amount of duty or fine or penalty, determined by such order does not exceed five thousand rupees.*

*Explanation: For the purposes of this sub-section, "order passed under section 35A" includes an order passed under that section before the commencement of section 47 of the Finance Act, 1984 against which an appeal has not been preferred before such commencement and could have been, if the said section had not come into force, preferred after such commencement, to the Appellate Tribunal.*

(1A) *The Principal Commissioner of Central Excise or Commissioner of Central Excise may, if he is of the opinion that an order passed by the Commissioner (Appeals) under section 35A is not legal or proper, direct the proper officer to make an application on his behalf to the Central Government for revision of such order.*

(2) *An application under sub-section (1) shall be made within three months from the date of the communication to the applicant of the order against which the application is being made:*

**Provided** *that the Central Government may, if it is satisfied that the applicant was prevented by sufficient cause from presenting the application within the aforesaid period of three months, allow it to be presented within a further period of three months.*

(3) *An application under sub-section (1) shall be in such form and shall be verified in such manner as may be specified by rules made in this behalf and shall be accompanied by a fee of, -*

(a) *two hundred rupees, where the amount of duty and interest demanded, fine or penalty levied by any Central Excise officer in the case to which the application relates is one lakh rupees or less;*

(b) *one thousand rupees, where the amount of duty and interest demanded, fine or penalty levied by any Central Excise officer in the case to which the application relates is more than one lakh rupees :*

**Provided** *that no such fee shall be payable in the case of an application referred to in sub-section (1A).*

(4) *The Central Government may, of its own motion, annul or modify any order referred to in sub-section (1).*

(5) *No order enhancing any penalty or fine in lieu of confiscation or confiscating goods of greater value shall be passed under this section, —*

(a) *in any case in which an order passed under section 35A has enhanced any penalty or fine in lieu of confiscation or has confiscated goods of greater value; and*

(b) *in any other case, unless the person affected by the proposed order has been given notice to show cause against it within one year from the date of the order sought to be annulled or modified.*

(6) *Where the Central Government is of opinion that any duty of excise has not been levied or has been short-levied, no order levying or enhancing the duty shall be made under this section unless the person affected by the proposed order is given notice to show cause against it within the time-limit specified in section 11A.*

## **9. Procedural Aspects of filing of Application before JS (RA)**

9.1 The procedural aspects of filing appeal before JS (RA) are contained in the Customs Appeals Rules, 1982 and Central Excise Appeal Rules, 2001. The relevant Rules have been produced here in below:-

## **A. Rule 8A and Rule 8B of Customs(Appeals) Rules, 1982**

[notified vide notification No. 212-Customs, dated 10.9.1982 and amended from time to time], provides Form and procedure of filing of revision application respectively. It provides as under:-

### **8A. Form of revision application to the Central Government. -**

1. (1) A revision application under sub-section (1) of section 129DD 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.

2. 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.

3. 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 [Commissioner] of Customs (Appeals) under section 128A; and

(ii) decision or order passed by the Customs Officer which was the subject-matter of the order referred to in clause (i).

### **8B. Procedure for filing revision application:—**

(1) The revision application in Form No. 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 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.]

## **B. Rule 9 and Rule 10 of Central Excise (Appeals) Rules, 2001**

[notified vide notification No. 32/2001-CE (NT), dated 21.06.2001 as amended], provides Form and procedure of filing of revision application respectively. It provides as under:-

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**RULE 9. Form of revision application to the Central Government: —**

(1) A revision application under sub-section (3) of section 35EE of the Act to the Central Government shall be in **Form No. E.A.-8**.

(2) The grounds of revision application and the form of verification, as contained in Form E.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 the representative to sign and appear on behalf of the applicant shall be appended to such revision application.

(4) The form of revision application in Form No. E.A.-8 shall be filed in duplicate and shall be accompanied by two copies of the following documents, namely:-

- (i) order referred to in the first proviso to sub-section (1) of section 35B of the Act; and
- (ii) decision or order passed by the Central Excise Officer, which was the subject matter of the order referred to in clause (i) of this sub-rule.

**RULE 10. Procedure for filing revision application. —**

(1) The revision application in Form E.A.-8 shall be presented in person to the **Under Secretary, Revision Application Unit, Government of India, Ministry of Finance, Department of Revenue, 4th Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001**, or sent by registered post to such officer.

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

**C. Impact of new provisions under GST law w.e.f 01-07-2017**

The provisions of Central Excise Act, 1944 and Rules made thereunder (Central Excise Law); Chapter V of the Finance Act, 1994 (Service Tax law) alongwith various other Central and State laws have been repealed or substituted by a new set of GST law w.e.f. 01-07-2017. However, a clause relating to repeal or saving of certain provisions under the old laws have been made in the GST Act through Section 174, which through clause (f), has ensured that the rights and powers created under the old laws regarding appeals are intact and are not affected by the enactment of new law by repealing the old laws. Clause (f) of Section 174 of the CGST Act, 2017 reads as “shall not-affect any proceedings including that relating to an appeal, review or reference, instituted before on, or after the appointed day under the said amended

*Act or repealed Acts and such proceedings shall be continued under the said amended Act or repealed Acts as if this Act had not come into force and the said Acts had not been amended or repealed”.*

## 10. Forms and Formats

### 10.1 Customs - Form No. C.A.-8

[Prescribed under Rule 8A and 8B of Customs (Appeals) Rules, 1982]

#### FORM NO. C.A.-8

[Refer Rules 8A and 8B of the Customs (Appeals) Rules, 1982]

#### Form of Revision Application to the Central Government under Section 129DD 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 Commissioner (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)
- 8A. Whether the applicant wishes to be heard in person.
9. Reliefs claimed in application
  - (i)
  - (ii)
  - (iii) etc.

**Statement of facts  
Grounds of appeal**

*Signature of the 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 .....19.....

*Signature of the authorised  
Representative, if any.*

*Signature of the  
Applicant*

**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 8A.
- (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 order against which the applications is filed and also the decision / order of the authority against which Commissioner 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 shall be filed along with the application for revision.
- (5) Where the application is signed by the authorised representative of the applicant, the document authorizing the representative to sign and appear on behalf of the applicant shall be appended to the application.

[*Authority: M.F.(D.R.) Notification No.212-Cus., dated 10.09.1982 as amended* ]

## 10.2 Central Excise - Form No. E.A. 8

### [Prescribed under Rule 9 of the Central Excise (Appeals) Rules, 2001]

Form No. E.A.-8

[See Rule 9]

Form of revision application to the Central Government under section 35EE of the Act

Revision application No.....of.....2001.....

1. Name and address of the applicant:
2. Address of the Commissioner (Appeals) passing the order against which the revision application is filed:
3. The number and date of the order:
4. Date of communication of the order:
5. Designation and address of the adjudicating authority against which the order has been passed by the Commissioner (Appeals):
6. Address to which notices/communications may be sent to the applicant:
7. Whether the appellant wishes to be heard in person.
8. (i) Description of classification of goods  
(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.
9. 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):
10. Relief claimed in application:

Statement of facts  
Grounds of application

Signature of the 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.....2001.....

Signature of the authorised  
representative, if any.

Signature of the applicant.

## Concept of Revision Application

- Notes.- (1) The grounds of application and the form of verification shall be signed by the person specified in sub-rule (2) of Rule 3.
- (2) Where the application is signed by the authorised representative of the applicant, the document authorising the representative to sign and appear on behalf of the applicant shall be appended to the application.
- (3) 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 order against which the application is filed and also the decision/order of the adjudicating authority against which Commissioner (Appeals) passed the order.
- (4) The form of application shall be in English (or Hindi) and should set forth concisely and under distinct head grounds of application without any argument or narration and such grounds should be numbered consecutively.
- (5) The fee of Rs. 200.00 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.

[Authority: Notification No. 32/2001-Central Excise (N.T.), dated 21.06. 2001 as amended]

### 10.3 Service Tax – Form No. E.A. 8

**No separate Form for filing application before JS (RA) in respect of matters relating to rebate of service tax has been prescribed. In absence of such prescribed format, Revision Application in service tax matters may also be filed in Form E.A.-8.**

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