

Updated up to March 2022

[Training Material for Departmental Use]

E-BOOK

On

Filing of Appeal before
CESTAT

:: FORMS ::

- PART IV -

Note:

1. In this E-book, attempts have been made to explain about the ***Filing of Appeal before CESTAT***. 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, ZC, Kanpur on the Email address: 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. If any officer is interested in preparing E-book on any topic relating to Customs, Central Excise or Service Tax, he may forward the E-book prepared by him to the Email addresses mentioned above. After necessary vetting, we will include the same in our E-book library for benefit of all Departmental officers.
4. This e-book has been prepared with the assistance of **Shri S. K. Agarwal, Superintendent (Retd.)**.
5. If you feel that this e-book has really helped you in improving your knowledge or understanding of the subject matter, we request you to take few minutes out of your precious time and provide us your valuable feedback. Your feedback is important and will help us in improving our e-books.

Sd/-

**(Shiv Kumar Sharma)
Additional Director General
NACIN, RTI, Kanpur**

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1. **Introduction:**

- 1.1 In this e-book, various forms specified for filing appeals by the party or the Department or filing memorandum of Cross objections before Tribunal under the relevant sections of Customs Act, 1962, Central Excise Act, 1944 and the Finance Act, 1994 have been given.
- 1.2 The CBEC has significantly amended/ revised the forms for filing appeals in the CESTAT w.e.f. 01.06.2013. 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-CE (N.T.), 37/2013-Customs (N.T.) and 5/2013-ST respectively, all dated 10.04.2013.**
- 1.3 The CBEC issued Circular No. 969/03/2013-CX, dated 11.04.2013 explaining salient features in the amended forms as well as other changes. **Vide Circular No. 991/15/2014-CX dated 17.12.2014, CBEC has prescribed the new 22 digit alpha-numeric codes for all the Commissionerates all over India.**
- 1.4 Salient features of the changes introduced in the new appeal forms are as under-
 - 1.4.1 Earlier, 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 was being filed in E.A.-3 and C.A.-3 forms respectively by the department. These forms were also used for filing appeals by the party. Similarly, E.A.-5 and C.A.-5 forms were 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.
 - 1.4.2 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, field for e-mail address, telephone number and fax number of the assessee has also been added 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 are available on [websites http://cbec.nsdl.com](http://cbec.nsdl.com) and www.aces.gov.in

- 1.4.3** In appeal forms for Customs, IEC (Importer Exporter Code) is required 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.
- 1.4.4** In Service Tax forms, a separate field for Premises Code has been introduced for identification of the jurisdictional Commissionerate/ Division / Range.
- 1.4.5** Now, 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.
- 1.4.6** Separate entries have been provided in the revised form for demand of duty, fine, penalty and interest.
- 1.4.7** In order to facilitate bunching of identical issues, separate entry has been provided with subject codes. The Appellant is 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.

Introduction of New Alpha-Numeric Number

- 1.5** CBEC has introduced a 22 string alpha-numeric number, which is required to be filled in for the orders passed by the Commissioner or Commissioner (Appeal) or Commissioner (Adjudication). All Commissionerates have been assigned pre-figured series number.
- 1.6** The 22 digits of an alpha-numeric series refer to the following information:-

AAA-BBBBBB-CCC – DDD - EEEE- FF-GG- Date- II-JJ-KKKK

1 st - 11 digits	Uniquely identify the Commissionerate of the adjudicating authority
12 th -14 digits	Identify nature of adjudicating authority [whether commissioner or commissioner appeal or Commissioner (Adjudication)]
15th-18th digits	Identify the serial number of the order passed by that adjudicating authority
19 th - 22 nd digits	Identify Financial year in which Order has been issued
23 nd - 30 st digits	Date of issuance of order in DD/MM/YYYY format

- 1.7** Explanation of Alpha-Numeric Coding systems for adjudication order are given in Table-I below:-

Table-I

Ref Code	Code Alpha / Numeric	What does code indicate	Explanation
AAA	Alpha	Indicate the name of the City where Commissionerate office of the Adjudicating authority is located	<u>For example:-</u> AHM refers to Ahmedabad

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BBBBB	Alpha	Indicate nature of the Commissioner For example: ' 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 required for the purpose of Commissionerate - wise indexing of appeals.
CCC	Numeric/ Alpha as the case may be	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" 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; SXP : Sea (Export) For example , CHN-CUSTM-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-CUSTM-AGN for the Delhi [Airport, ACC (Import) and (General) Commissionerate], the third part AGN means 'A' for Airport and 'GN' for General.
DDD	Alpha	Denote the officer who is adjudicating the case.	COM : for Order in Original passed by the Commissioner. APP : for order in appeal passed by the Commissioner (Appeal) ADJ : for order in original passed by the Commissioner (Adjudication)
EEEE	Numeric	Denote Serial number of the order to be assigned by the office of the Commissioner who is passing the order.	
FF	Numeric	Indicate financial year.	
GG	Numeric	For example, For financial year 16-17, FF will be 16 and GG will be 17.	
		Date	
II	numeric	Day	Last eight digits denote the date of passing of order in DD/MM/YYYY format.
JJ	Numeric	Month	
KKKK	Numeric	Year	

To illustrate:-

The code "AHM-CUSTM-000-COM-034-15-16 DT 02-09-2015" would mean Order-in-Original No.34 for the year 15-16 passed by Commissioner of Customs, Ahmadabad on 02/09/2015."

Similarly, the code "AHM-CUSTM-000-APP-034-15-16 DT 02-09-2015" would mean Order-in-Appeal No. 34 for the year 15-16 passed by Commissioner of Customs (Appeals), Ahmadabad on 02/09/2015."

1.8 The revised forms prescribed for filing Appeal/Memorandum of Cross Objection by the aggrieved Party/Department before CESTAT are given in Table-II below:-

Table-II

Sr. No.	Form	Purpose	Relevant Rule
Under Customs Act, 1992			
1.	C.A. 3	Form for filing appeal before Tribunal by the party.	Rule 6 of the Customs (Appeals) Rules, 1982
2.	C.A. 4	Form for filing Memorandum of Cross Objections before Tribunal	Rule 6 of the Customs (Appeals) Rules, 1982
3.	C.A. 5	Form for filing appeal before Tribunal by the Department	Rule 7 of Customs (Appeals) Rules, 1982
Under Central Excise Act, 1944			
4.	E.A. 3	Form for filing appeal before Tribunal by the Party.	Rule 6 of Central Excise (Appeals) Rules, 2001
5.	E.A. 4	Form for filing Memorandum of Cross Objections before Tribunal.	Rule 6 of Central Excise (Appeals) Rules, 2001
6.	E.A. 5	Form for filing appeal before Tribunal by the Department	Rule 7 of Central Excise (Appeals) Rules, 2001
Under Finance Act, 1994 (in respect of Service Tax matters)			
7.	ST.-5	Form for filing appeals before Tribunal by the party.	Rule 9 of STR, 1994
8.	S.T.-6	Form for filing Memorandum of Cross Objections before Tribunal	Rule 9 of STR, 1994
9.	S.T. 7	Form for filing appeal before Tribunal by the Department	Rule 9(2) & 9(2A) of the Service Tax Rules, 1994
Important Circulars			
10.	CBEC Circular No. 969/03/2013-CX, dated 11.04.2013		
11.	CBEC Circular No. 991/15/2014-CX, dated 17.12.2014 regarding new alpha numeric codes for various Commissionerates.		

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.
 - (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 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	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)

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

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vii). <i>Baggage</i> viii). <i>Courier,</i> ix). <i>Imports under Export Promotion Scheme,</i> x). <i>Seizure cases</i> xi). <i>Refunds,</i> xii). <i>NTR (Non Tariff Restrictions like import license, Phyto Sanitary requirements etc.),</i> xiii). <i>Others.</i>		(vi) <i>Others</i>			
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

Signature of the appellant

representative, if any

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 129A 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 [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.

2.2 FORM C.A.-4

(As substituted *vide* notification No. 37/2013-Cus (NT) Dt. 10.04.2013)

**Customs Forms
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 129A of the 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

1. Port/ Location Code*

IEC **

PAN or UID***

Port/ Location Code 2*

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- (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)

<u>IMPORT</u>		<u>EXPORT</u>		<u>GENERAL</u>	
<i>(i).Classification – Chapter</i>		<i>(i) Classification-Srl. Nos. of</i>		<i>(i).Custom House Agents Licensing</i>	
<i>(ii).Valuation – GVC /SVB or Others.</i>		<i>Export Schedule,</i>		<i>Regulations, 2004,</i>	
<i>(iii).Application of Exemption</i>		<i>(ii) Valuation,</i>		<i>(ii).MOT Charges,</i>	
<i>Notification No.,</i>		<i>(iii) Drawback,</i>		<i>(iii).Others</i>	
<i>(iv). Anti-dumping duty.</i>		<i>(iv) Export under any Export</i>			
<i>(v). Safeguard duty,</i>		<i>Promotion Scheme (other than</i>			
<i>(vi). Project imports,</i>		<i>drawback),</i>			
<i>vii). Baggage</i>		<i>(v) Non-Tariff restrictions,</i>			
<i>viii). Courier,</i>		<i>(vi) Others</i>			
<i>ix).Imports under Export Promotion</i>					
<i>Scheme,</i>					
<i>x). Seizure cases</i>					
<i>xi). Refunds,</i>					
<i>xii).NTR (Non Tariff Restrictions like</i>					
<i>import license, Phyto Sanitary</i>					
<i>requirements etc.),</i>					
<i>xiii). Others.</i>					
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
Respondent
Representative, if any

Signature of the

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 or 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 [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.]

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.

6. Designation and address of the officer passing the decision or order in respect of which this appeal or application is being made.
7. State or Union territory and the Commissionerate in which the decision or order was made.
8. Date of receipt of the order referred to in (5) above by the Commissioner of Customs or by the jurisdictional Chief Commissioner of Customs, as the case may be.
9. Date on which order under sub-section (1) of section 129D of the Act, has been passed by the Committee of Chief Commissioners.
10. Date of receipt of the order referred to in (9) above by the applicant.
11. Whether the decision or order challenged involves any question having a relation to the rate of duty of customs or to the value of goods for purpose of assessment.
12. Description and classification of goods.
13. Period of dispute.
14. (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?
 (vi) Market value of seized goods.
15. Whether any application for stay of the operation of the order challenged has been made?
16. Subject matter of dispute in order of priority (please choose two items from the list below either under the head 'IMPORT' or 'EXPORT' or 'GENERAL' , depending upon the nature of the case).

IMPORT	EXPORT	GENERAL
<ul style="list-style-type: none"> <i>i) Classification – Chapters,</i> <i>ii) Valuation – GVC /SVB or Others.</i> <i>iii) Application of Exemption Notification No.,</i> <i>iv) Anti-dumping duty.</i> <i>v) Safeguard duty,</i> <i>vi) Project imports,</i> <i>vii) Baggage</i> <i>viii) Courier,</i> <i>ix) Imports under Export Promotion Scheme,</i> <i>x) Seizure cases</i> <i>xi) Refunds,</i> <i>xii) NTR (Non Tariff Restrictions like import licence, Phyto Sanitary requirements etc.),</i> <i>xiii) Others.</i> 	<ul style="list-style-type: none"> <i>i) Classification-Srl. Nos.of Export Schedule,</i> <i>ii) Valuation,</i> <i>iii) Drawback,</i> <i>iv) Export under any Export Promotion Scheme (other than drawback),</i> <i>v) Non-Tariff restrictions,</i> <i>vi) Others</i> 	<ul style="list-style-type: none"> <i>i) Custom House Agents Licencing Regulations, 2004,</i> <i>ii) MOT Charges,</i> <i>iii) Others</i>

Priority 1	Priority 2	Priority 1	Priority 2	Priority 1	Priority 2
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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

Note: 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 129A or a copy of the order of the Committee of Chief Commissioners of Customs under sub- section (1) of section 129D.

* 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 [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.

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 excise or to the value of goods for purpose of assessment.

11. Description and classification of goods

12. Period of dispute.

13. (i) Amount of central excise 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 seized goods.

14. (i) Amount of duty or fine or penalty or interest deposited. If so, inform 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	Penalty	Interest
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(ii) If not, whether any application for dispensing with such deposit has been made?

15. Does the order appealed against also involve any customs 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)

(i) Classification – indicate the Chapter(s), ii) Valuation - whether related persons issue or Others, iii) SSI Exemption, iv) Application of Exemption Notification - indicate the Notfn. No., v) CENVAT, vi) Seizure / Clandestine removal, vii) Refund (other than rebate), viii) Others]

Priority 1	Priority 2
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18. Service Tax Assessee Code, if registered with Service Tax.

19. Give details of Importer Exporter Code (IEC), if registered with Director General of Foreign Trade.

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 the 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 to the best of my information and belief.

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

Signature of the authorised 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 Central Excise (Appeals) Rules, 2001.

(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 35B of the Act and shall 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 nationalised bank located at the place where the Bench is situated.

*15 digit Permanent Account Number (PAN) - based registration number to be mandatorily furnished by registered persons.

**Commissionerate/ Division/ Range code (Location Code) to be also mandatorily furnished by registered persons. This Code can be procured from the website <https://cbec.nsdli.com> – .Assessee Code Based Search', enter the assessee registration number and it will give the Location Code of the assessee. Alternatively, one can go to another website, www.aces.gov.in, then to the drop-down menu .Central Excise', then click on .know your location', then click on the relevant .State' and then the concerned .Commissionerate'.

***To be furnished by non –registered persons. Unique Identification (UID) number to be furnished where PAN is not available

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 Central Excise:

- (i) Amount of duty, if any, demanded for the period of dispute.
- (ii) Amount of interest involved upto the date of 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	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 Central Excise;

- (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)

[i] Classification – indicate the Chapter(s), ii) Valuation-whether related persons issue or Others, iii) SSI Exemption, iv) Application of Exemption Notification- indicate the Notfn. No., v) CENVAT, vi) Seizure/ Clandestine removal, vii) Refund (other than rebate), viii) Others]

Priority 1	Priority 2
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13. Service Tax Assessee Code, if registered with Service Tax.

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14. Give the details of Importer Exporter Code (IEC), if registered with Director General of Foreign Trade.

--

15. Reliefs claimed in memorandum of cross -objections.

Grounds of Cross-objection

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 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) If the memorandum is filed by any person, other than the Commissioner of Central Excise, the grounds of cross-objection and the form of verification shall be signed by the respondent in accordance with rule 3 of the Central Excise (Appeals) Rules, 2001.
- (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-objections shall be in English (or Hindi) and should set forth, concisely and under distinct heads, the grounds of the cross-objection without any argument or narrative and such grounds should be numbered consecutively.
- (4) The number and year of appeal or 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.

* 15 digit Permanent Account Number (PAN) - based registration number to be mandatorily furnished by registered persons

** Commissionerate/ Division/ Range code (Location Code) to be also mandatorily furnished by registered persons. This Code can be procured from the website <https://cbec.nsd.com> – .Assessee Code Based Search', enter the assessee registration number and it will give the Location Code of the assessee. Alternatively, one can go to another website, www.aces.gov.in, then to the drop-down menu .central excise', then click on .know your location', then click on the relevant .State' and then the concerned .Commissionerate'.

***To be furnished by non –registered persons. Unique Identification (UID) to be furnished where PAN is not available.

Where the memorandum of cross-objections is filed by the Commissioner of Central Excise, the above details to be furnished by the Commissioner of Central Excise in respect of the appellant.

6. Designation and address of the officer passing the decision or order in respect of which this appeal or application is being made.
 7. State or Union territory and the Commissionerate in which the decision or order was made.
 8. Date of receipt of the order referred to in (5) above by the Commissioner of Central Excise or by the jurisdictional Chief Commissioner of Central Excise, as the case may be.
 9. Date on which order under sub-section (1) of section 35E of the Act, has been passed by the Committee of Chief Commissioners.
 10. Date of receipt of the order referred to in (9) above by the applicant.
 11. Whether the decision or order challenged involves any question having a relation to the rate of duty of excise or to the value of goods for the purpose of assessment.
 12. Description and classification of goods.
 13. Period of dispute.
 14.
 - (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?
 - (vi) Market value of seized goods.
 15. Whether any application for stay of the operation of the order challenged against has been made?
 16. Subject matter of dispute in order of priority (please choose two items from the list below)
[i] **Classification** – indicate the Chapter(s), ii) Valuation-whether related persons issue or Others, iii) SSI Exemption, iv) Application of Exemption Notification- indicate the Notfn. No., v) CENVAT, vi) Seizure / Clandestine removal, vii) Refund (other than rebate), viii) Others]
- | | |
|------------|------------|
| Priority 1 | Priority 2 |
|------------|------------|
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 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 or application.

Statement of facts

Grounds of appeal or application

Signature of the authorised Representative
of the appellant/ applicant, if any.

Signature of the appellant/ applicant

Note.-The appeal or application including the statement 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 of which at least shall be a certified copy) passed by the Commissioner of Central Excise/ Appeals and a copy of the order passed by the Committee of Commissioners under sub-section (2) of section 35B of the Act or an order passed by the Committee of Chief Commissioners under sub-section (1) of section 35E of the Act.

*15 digit Permanent Account Number (PAN) - based registration number to be furnished if respondent is a registered person

**Commissionerate/ Division/ Range code (Location Code) to be also mandatorily furnished for the registered person. This Code can be procured from the website <https://cbec.nsd.com> – .Assessee Code Based Search', enter the assessee registration number and it will give the Location Code of the assessee. Alternatively, one can go to another website, www.aces.gov.in, then to the drop-down menu .central excise', then click on .know your location', then click on the relevant .State'and then the concerned .Commissionerate'.

***To be furnished for the respondent who is a non –registered person. Unique Identification (UID) number to be furnished where PAN is not available.

C. UNDER FINANCE ACT, 1994

2.7 FORM S.T. – 5

(As substituted Vide notification No. 5/2013- ST Dt. 10.04.2013)

FORM ST – 5
[See rule 9 (1)]

Form of Appeal to Appellate Tribunal under sub-section (1) of section 86 of the Finance Act, 1994

In the Customs, Central Excise and Service Tax Appellate Tribunal
Appeal No. _____ of 20...

..... Appellant

Versus

..... Respondent

1. Assessee Code

Location Code **

PAN or UID***

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

Dated

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 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 service tax or to the value of taxable service for the purpose of assessment.

11. Description of service and whether in 'negative list'..

12. Period of dispute.

13. (i) Amount of service tax, if any, demanded for the period of dispute .
(ii) Amount of interest involved upto the date of the order appealed against.
(iii) Amount of refund, if any, rejected or disallowed for the period of dispute.
(iv) Amount of penalty imposed.

14. (i) Amount of service tax 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 should be furnished)

Service Tax	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 customs duty 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)

[i) Taxability - Sl. No. of Negative List, ii) Classification of Services, iii) Applicability of Exemption Notification-Notification No., iv) Export of services., v) Import of services., vi) Point of Taxation., vii) CENVAT., viii) Refund., ix) Valuation., x) Others.]

Priority 1	Priority 2

18. Central Excise Assessee Code, if registered with Central Excise.

19. Give details of Importer Exporter Code (IEC), if registered with Director General of Foreign Trade.

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 to the best of my information and belief.

Verified today , theday of20.....

**Signature of the authorised
representative, if any
appellant**

Signature of the

Notes-

- (1) The grounds of appeal and the form of verification shall be signed by the appellant in accordance with rule 3 of the Central Excise (Appeals) Rules, 2001.
- (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 86 of the Act and shall 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.

* 15 digit Permanent Account Number (PAN) - based registration number to be mandatorily furnished by registered persons.

** 10 digit Commissionerate / Division/ Range code (Premises Code) to be mandatorily furnished by registered persons. This 'premises code' is available in the ST-2 Registration Certificate itself. In case of Centralized registrations the 'premises code' of the Main Office for which Centralized registration has been taken, should be indicated.

*** To be furnished by non-registered persons. Unique Identification (UID) number to be furnished where PAN is not available.

9. Period of dispute.

10. (A) In case of cross-objections filed by a person other than the Commissioner of Central Excise/ Service Tax/ Large Taxpayer Unit;

- i) Amount of service tax, if any, demanded for the period of dispute
- ii) Amount of interest involved upto the date of the order appealed against.
- iii) Amount of refund, if any, rejected or disallowed for the period of dispute
- iv) Amount of penalty imposed.

(B) (i) Amount of tax 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 should be furnished)

Service Tax	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 Central Excise/ Service Tax/ Large Taxpayer Unit

- (i) Amount of service tax 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 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)

[i) Taxability - Sl. No. of Negative List, ii) Classification of Services, iii) Applicability of Exemption Notification-Notification No., iv) Export of services., v) Import of services., vi) Point of Taxation., vii) CENVAT., viii) Refund., ix) Valuation., x) Others.]

Priority 1	Priority 2

13. Central Excise Assessee Code, if registered with Central Excise.

14. Give details of Importer Exporter Code, if registered with Director General of Foreign Trade.

15. Reliefs claimed in memorandum of cross -objections.

Grounds of cross objections

- (1)
- (2)
- (3)
- (4)

Signature of the authorised representative, if any

Signature of the Respondent or his authorised representative

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... _____

Place:

Date:

Signature of the authorised representative, if any

Signature of the Respondent or his authorised representative

Notes-

- (1) If the memorandum is filed by any person, other than the Commissioner of Central Excise, the grounds of cross-objection and the form of verification shall, be signed by the respondent in accordance with rule 3 of the Central Excise (Appeals) Rules, 2011.
 - (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-objections shall be in English (or Hindi) and should set forth, concisely and under distinct heads, the grounds of the cross-objection without any argument or narrative and such grounds should be numbered consecutively.
 - (4) The number and year of appeal or 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.
- * 15 digit Permanent Account Number (PAN) - based registration number to be mandatorily furnished by registered persons
- ** 10 digit Commissionerate/ Division/ Range code (Premises Code) to be mandatorily furnished by registered persons. This 'premises code' is available in the ST-2 Registration Certificate itself. In case of Centralized registrations the 'premises code' of the Main Office for which Centralized registration has been taken, should be indicated.
- *** To be furnished by non-registered persons. Unique Identification (UID) number to be furnished where PAN is not available.

Where the memorandum of cross-objections is filed by the Commissioner of Central Excise/ Service Tax, the above details to be furnished by the Commissioner of Central Excise/ Service Tax in respect of the appellant.

2.9 FORM S.T. - 7

(As substituted vide notification No. 5/2013- ST Dt. 10.04.2013)

FORM ST-7
[See rules 9 (2) and 9 (2A)]

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

In the Customs, Central Excise and Service Tax Appellate Tribunal

APPEAL No..... of 20...

.....Appellant

Vs

.....Respondent

1. Assessee Code

Location Code **

PAN or UID***

E-Mail Address

Phone No.

Fax No.

2. The designation and address of the appellant Commissionerate (if the appeal is filed on the basis of the authorisation given by the Committee of Commissioners under sub-section (2A) of section 86 of the Act. A copy of the authorisation shall be enclosed)

3. The designation and address of the appellant (if the appeal is filed on the basis of an order of the Committee of Chief Commissioners under sub-section (2) of section 86 of the Act. A copy of the order shall be enclosed).

4. Name and address of the respondent.

5. Number and date of the order against which the appeal is filed.

Dated

6. Designation and address of the officer passing the decision or order in respect of which this appeal is being made.

7. State or Union territory and the Commissionerate in which the decision or order was made.

8. Date of receipt of the order referred to in (5) above by the Committee of Commissioners of Central Excise or by the Committee of Chief Commissioners of Central Excise, as the case may be.

9. Whether the decision or order appealed against involves any question having a relation to the rate of service tax or to the value of service for the purpose of assessment.

10. Description of service and whether under 'negative list'.

11. Period of dispute

12 (i) Amount of service tax demand dropped or reduced for the period of dispute

Filing of Appeal before CESTAT - Part IV

- (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 penalty imposed?

13. Whether any application for stay of the operation of the order appealed against has been made?

14. Subject matter of dispute in order of priority (please choose two items from the list below)

[i) Taxability - Sl. No. of Negative List, ii) Classification of Services, iii) Applicability of Exemption Notification-Notification No., v) Export of services., v) Import of services., vi) Point of Taxation., vii) CENVAT., viii) Refund., ix) Valuation., x) Others.]

Priority 1	Priority 2

15. If the application is against an Order-in- Appeal of Commissioner (Appeals), the number of Orders-in-Original covered by the said Order-in-Appeal.

16. Whether the respondent has also filed an appeal against the order against which this appeal is made?

17. If answer to serial number 16 above is 'yes', furnish the details of the appeal.

18. Whether the applicant wishes to be heard in person?

19. Reliefs claimed in application.

Statement of facts

Grounds of application

Signature of the authorised officer, if any.

Signature of the appellant

Note-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 decision or order (one of which at least shall be a certified copy) passed by the Commissioner of Central Excise/ Service Tax/ Large Taxpayer Unit and a copy of the order passed by the Committee of Commissioners under sub-section (2A) of section 86 of the Act or an order passed by the Committee of Chief Commissioners under sub-section (2) of section 86 of the Act.

* 15 digit Permanent Account Number (PAN) - based registration number to be furnished if respondent is a registered person.

** 10 digit Commissionerate / Division/ Range code (Premises Code) to be mandatorily furnished for the registered person. This 'premises code' is available in the ST-2 Registration Certificate itself. In case of Centralized registrations the 'premises code' of the Main Office for which Centralized registration has been taken, should be indicated.

*** To be furnished for respondents who are non –registered persons. Unique Identification (UID) number to be furnished where PAN is not available.

2.10 Text of CBEC Circular No. 969/03/2013-CX, dated 11.04.2013

[Issued from F.No.390/Misc./46/2011-JC]

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.

Note: *It may be noted that pre-figured alpha numeric numbers have been revised after formation of several new Commissionerates and revised/amended pre-figured numeric numbers have been issued by CBEC vide Circular No. 991/15/2014-CX, dated 17.12.2014. For latest list of pre-figured numeric numbers, see at the end of this e-book.*

2.11: Text of CBEC Circular No. 991/15/2014-CX, dated 17.12.2014

[Issued from F. No.390/Misc./46/2011-JC]

Sub: - Amendment to CESTAT Appeal Forms - reg.

(i) Reference is invited to Circular No.969/03/2013-CX dated 11th April, 2013 whereby the forms for filing appeal in the CESTAT were amended/revised and 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) were 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 and **made effective from 1.6 2013**.

(ii) Along with the above forms, the **pre-figured alpha numeric numbers** to be filled in for the orders passed by the Commissioner or Commissioner (Appeal) or Commissioner (Adjudication), as the case may be were also issued for all the Commissionerates of Central Excise, Customs and Service Tax including all the Commissioners (Appeals) and Commissioners (Adjudication).

(iii) Consequent to Cadre Restructuring certain new Commissionerates have been created, Board has received references from the field formations requesting for assigning/creating alpha-numeric codes for new Commissionerates.

(iv) In respect of Customs Commissionerates in Chennai/Delhi/Mumbai, the codes given in the third part has been suitably amended to capture the nature of the Commissionerate. For example, code **CHN-CUSTM-AIR** refers to refers to the Commissionerate of "**Chennai Customs (I) Airport**", **CHN-CUSTM-002** refers to "**Chennai Customs (II)**", **CHN-CUSTM-006** refers to "**Chennai Customs (VI)**", **CHN-CUSTM-ACC** refers to "**Chennai (VII) Air Cargo Complex**" and **CHN-CUSTM-GEN** refers to **Chennai (VIII) (General) Commissionerates** as per the table given below:

CHENNAI (I) (AIRPORT)	CUSTOMS	CHN	CUSTM	AIR
CHENNAI (II)	CUSTOMS	CHN	CUSTM	002
CHENNAI (III)	CUSTOMS	CHN	CUSTM	003
CHENNAI (IV)	CUSTOMS	CHN	CUSTM	004
CHENNAI (V)	CUSTOMS	CHN	CUSTM	005
CHENNAI (VI)	CUSTOMS	CHN	CUSTM	006
CHENNAI (VII) (AIR CARGO COMPLEX)	CUSTOMS	CHN	CUSTM	ACC
CHENNAI (VIII) (GENERAL)	CUSTOMS	CHN	CUSTM	GEN

(v) References have been received from field formations regarding difficulties being faced in accommodating order number in given three boxes in cases where the Adjudicating Authority/Commissioner (Appeals) has passed a common order disposing of multiple cases or appeals involving more than one party and wherein range of order number has to be assigned to such orders viz. order no 12-15 or 12 to 15. In such cases, Adjudicating Authority/Commissioner (Appeals) may pass individual orders in each case and assign single number only viz Order No 999 etc.

(vi) In Commissionerates where more than 999 orders are being passed, the number of boxes (meant for order number) are being increased from three to four to accommodate an order number exceeding 999. Accordingly the total number of boxes given for alpha numeric code is increased from 21 to 22.

(vii) Therefore, revised/amended pre-figured alpha numeric numbers are being issued and annexed herewith.

(2) The new alpha numeric series would be effective from 01-01-2015.

(3) Hindi version follows.

2.12 Revised Pre-figured Alpha Numeric Numbers

[as per Board's Circular dated 17.12.2014]

ALPHA-NUMERIC CODES FOR COMMISSIONERATES					
S.No.	Name of the Commissionerate	Nature of Commissionerate	Commissionerate		
			1st part	2nd part	3rd part
1	AGRA	CENTRAL EXCISE	AGA	EXCUS	000
2	AHEMADABAD	CUSTOMS	AHM	CUSTM	000
3	AHEMADABAD	SERVICE TAX	AHM	SVTAX	000
4	AHEMADABAD-I	CENTRAL EXCISE	AHM	EXCUS	001
5	AHEMADABAD-II	CENTRAL EXCISE	AHM	EXCUS	002
6	AHEMADABAD-III	CENTRAL EXCISE	AHM	EXCUS	003
7	ALLAHABAD	CENTRAL EXCISE	ALD	EXCUS	000
8	ALWAR	CENTRAL EXCISE	AWR	EXCUS	000
9	AMRITSAR (PREVENTIVE)	CUSTOMS	ASR	CUSTM	PRV
10	ANAND	CENTRAL EXCISE	AND	EXCUS	000
11	AURANGABAD	CENTRAL EXCISE	AUR	EXCUS	000
12	BANGLORE	LTU	BLR	LTUNT	000
13	BANGLORE-I	SERVICE TAX	BLR	SVTAX	001
14	BANGLORE-II	SERVICE TAX	BLR	SVTAX	002
15	BANGULURU-I	CENTRAL EXCISE	BLR	EXCUS	001
16	BANGALURU-II	CENTRAL EXCISE	BLR	EXCUS	002
17	BANGALURU-III	CENTRAL EXCISE	BLR	EXCUS	003
18	BANGALURU-IV	CENTRAL EXCISE	BLR	EXCUS	004
19	BANGALURU-V	CENTRAL EXCISE	BLR	EXCUS	005
20	BELAPUR	CENTRAL EXCISE	BPR	EXCUS	000
21	BELGAUM	CENTRAL EXCISE	BEL	EXCUS	000
22	BENGULURU(AIRPORT AND AIR CARGO COMPLEX)	CUSTOMS	BLR	CUSTM	AIR
23	BENGALURU (CITY)	CUSTOMS	BLR	CUSTM	CTY
24	BHARUCH	CENTRAL EXCISE	BHR	EXCUS	000
25	BHAVNAGAR	CENTRAL EXCISE	BHV	EXCUS	000
26	BHOPAL	CENTRAL EXCISE	BHO	EXCUS	000
27	BHUBANESHR-I	CENTRAL EXCISE	BSR	EXCUS	001

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ALPHA-NUMERIC CODES FOR COMMISSIONERATES					
S.No.	Name of the Commissionerate	Nature of Commissionerate	Commissionerate		
			1 st part	2 nd part	3 rd part
28	BHUBANESHAR-II	CENTRAL EXCISE	BSR	EXCUS	002
29	BHUBANESHAR (CUSTOMS PRENTIVE)	CUSTOMS	BSR	CUSTM	PRV
30	BILASPUR	CENTRAL EXCISE	BSP	EXCUS	000
31	BOLPUR	CENTRAL EXCISE	BOL	EXCUS	000
32	CALICUT	CENTRAL EXCISE	CAL	EXCUS	000
33	CHANDIGARH-I	CENTRAL EXCISE	CHD	EXCUS	001
34	CHANDIGARH-II	CENTRAL EXCISE	CHD	EXCUS	002
35	CHENNAI	LTU	CHN	LTUNT	000
36	CHENNA(I) (AIRPORT)	CUSTOMS	CHN	CUSTM	AIR
37	CHENNAI (II)	CUSTOMS	CHN	CUSTM	002
38	CHENNAI(III)	CUSTOMS	CHN	CUSTM	003
39	CHENNAI(IV)	CUSTOMS	CHN	CUSTM	004
40	CHENNAI(V)	CUSTOMS	CHN	CUSTM	005
41	CHENNAI(VI)	CUSTOMS	CHN	CUSTM	006
42	CHENNAI(VII) (AIR CARGO COMPLEX)	CUSTOMS	CHN	CUSTM	ACC
43	CHENNAI(VIII) (GENERAL)	CUSTOMS	CHN	CUSTM	GEN
44	CHENNAI-I	CENTRAL EXCISE	CHN	EXCUS	001
45	CHENNAI-I	SERVICE TAX	CHN	SVTAX	001
46	CHENNAI-II	CENTRAL EXCISE	CHN	EXCUS	002
47	CHENNAI-II	SERVICE TAX	CHN	SVTAX	002
48	CHENNAI-III	CENTRAL EXCISE	CHN	EXCUS	003
49	CHENNAI-III	SERVICE TAX	CHN	SVTAX	003
50	CHENNAI-IV	CENTRAL EXCISE	CHN	EXCUS	004
51	COCHIN	CUSTOMS	COC	CUSTM	000
52	COCHIN	CENTRAL EXCISE	COC	EXCUS	000
53	COCHIN(PREVENTIVE)	CUSTOMS	COC	CUSTM	PRV
54	COIMBATORE	CENTRAL EXCISE	CMB	EXCUS	000
55	DAMAN	CENTRAL EXCISE	DMN	EXCUS	000
56	DEHRADUN	CENTRAL EXCISE	DDN	EXCUS	000
57	DELHI	LTU	DLI	LTUNT	000
58	DELHI	CENTRAL EXCISE	DEL	EXCUS	ADJ
59	DELHI	CUSTOMS	DEL	CUSTM	ADJ
60	DELHI(AIR CARGO COMPLEX-EXPORT)	CUSTOMS	DLI	CUSTM	AXP
61	DELHI(AIR CARGO COMPLEX-IMPORT)	CUSTOMS	DLI	CUSTM	AIP
62	DELHI (AIRPORT)	CUSTOMS	DLI	CUSTM	AIR
63	DELHI(GEN)	CUSTOMS	DLI	CUSTM	GEN
64	DELHI (ICD-PATPADGANJ&ORS)	CUSTOMS	DLI	CUSTM	PPJ
65	DELHI(ICD-TUGLAKABAD&IMPORT)	CUSTOMS	DLI	CUSTM	TKI
66	DELHI(ICD-TUGLAKABAD&EXPORT)	CUSTOMS	DLI	CUSTM	TKX
67	DELHI(PREVENTIVE)	CUSTOMS	DLI	CUSTM	PRV
68	DELHI-I	CENTRAL EXCISE	DLI	EXCUS	001
69	DELHI-I	SERVICE TAX	DLI	SVTAX	001
70	DELHI-II	CENTRAL EXCISE	DLI	EXCUS	002
71	DELHI-II	SERVICE TAX	DLI	SVTAX	002
72	DELHI-III	SERVICE TAX	DLI	SVTAX	003
73	DELHI-III(SONIPAT)	CENTRAL EXCISE	DLI	EXCUS	SNP

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ALPHA-NUMERIC CODES FOR COMMISSIONERATES					
S.No.	Name of the Commissionerate	Nature of Commissionerate	Commissionerate		
			1st part	2nd part	3rd part
74	DELHI-IV	SERVICE TAX	DLI	SVTAX	004
75	DHANBAD	CENTRAL EXCISE	DHN	EXCUS	000
76	DIBRUGARH	CENTRAL EXCISE	DBG	EXCUS	000
77	DURGAPUR	CENTRAL EXCISE	DGR	EXCUS	000
78	FARIDABAD-I	CENTRAL EXCISE	FDB	EXCUS	001
79	FARIDABAD-II	CENTRAL EXCISE	FDB	EXCUS	002
80	GHAZIABAD	CENTRAL EXCISE	GZB	EXCUS	000
81	GOA	CUSTOMS	GOA	CUSTM	000
82	GOA	CENTRAL EXCISE	GOA	EXCUS	000
83	GUNTUR	CENTRAL EXCISE	GUN	EXCUS	000
84	GURGAON-I	CENTRAL EXCISE	GGN	EXCUS	001
85	GURGAON-II	CENTRAL EXCISE	GGN	EXCUS	002
86	GUWAHATI	CENTRAL EXCISE	GUW	EXCUS	000
87	GWALIOR	CENTRAL EXCISE	GWL	EXCUS	000
88	HALDIA	CENTRAL EXCISE	HAL	EXCUS	000
89	HAPUR	CENTRAL EXCISE	HPU	EXCUS	000
90	HYDERABAD	CUSTOMS	HYD	CUSTM	000
91	HYDERABAD	SERVICE TAX	HYD	SVTAX	000
92	HYDERABAD-I	CENTRAL EXCISE	HYD	EXCUS	001
93	HYDERABAD-II	CENTRAL EXCISE	HYD	EXCUS	002
94	HYDERABAD-III	CENTRAL EXCISE	HYD	EXCUS	003
95	HYDERABAD-IV	CENTRAL EXCISE	HYD	EXCUS	004
96	INDORE	CENTRAL EXCISE	IND	EXCUS	000
97	JABALPUR	CENTRAL EXCISE	JBP	EXCUS	000
98	JAIPUR	CENTRAL EXCISE	JAI	EXCUS	000
99	JALANDHAR	CENTRAL EXCISE	JAL	EXCUS	000
100	JAMMU&KASHMIR	CENTRAL EXCISE	JNK	EXCUS	000
101	JAMNAGAR (PREVENTIVE)	CUSTOMS	JAM	CUSTM	PRV
102	JAMSHEDPUR	CENTRAL EXCISE	JMD	EXCUS	000
103	JODHPUR	CENTRAL EXCISE	JOD	EXCUS	000
104	JODHPUR (PREVENTIVE)	CUSTOMS	JOD	CUSTM	PRV
105	KANDLA	CUSTOMS	KND	CUSTM	000
106	KANPUR	CENTRAL EXCISE	KNP	EXCUS	000
107	KOLHAPUR	CENTRAL EXCISE	KLH	EXCUS	000
108	KOLKATA	LTU	MUM	LTUNT	000
109	KOLKATA (AIRPORT AND AIR CARGO COMPLEX)	CUSTOMS	KOL	CUSTM	AIR
110	KOLKATA(PORT)	CUSTOMS	KOL	CUSTM	SEA
111	KOLKATA-I	SERVICE TAX	KOL	SVTAX	001
112	KOLKATA-I	CENTRAL EXCISE	KOL	EXCUS	001
113	KOLKATA-II	SERVICE TAX	KOL	SVTAX	002
114	KOLKATA-II	CENTRAL EXCISE	KOL	EXCUS	002
115	KOLKATA-III	CENTRAL EXCISE	KOL	EXCUS	003
116	KOLKATA-IV	CENTRAL EXCISE	KOL	EXCUS	004
117	KOLKATA-V	CENTRAL EXCISE	KOL	EXCUS	005
118	KUTCH(GANDHIDHAM)	CENTRAL EXCISE	KCH	EXCUS	000
119	LUCKNOW	CENTRAL EXCISE	LKO	EXCUS	000
120	LUCKNOW(PREVENTIVE)	CUSTOMS	LKO	CUSTM	PRV

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ALPHA-NUMERIC CODES FOR COMMISSIONERATES					
S.No.	Name of the Commissionerate	Nature of Commissionerate	Commissionerate		
			1st part	2nd part	3rd part
121	LUDHIANA	CUSTOMS	LUD	CUSTM	000
122	LUDHIANA	CENTRAL EXCISE	LUD	EXCUS	000
123	MADURAI	CENTRAL EXCISE	MAD	EXCUS	000
124	MANGALORE	CUSTOMS	MLR	CUSTM	000
125	MANGALORE	CENTRAL EXCISE	MLR	EXCUS	000
126	MEERUT	CENTRAL EXCISE	MRT	EXCUS	000
127	MUMBAI	LTU	MUM	LTUNT	000
128	MUMBAI	CUSTOMS	MUM	CUSTM	ADJ
129	MUMBAI	SERVICE TAX	MUM	SVTAX	ADJ
130	MUMBAI (GENERAL),ZONE-I	CUSTOMS	MUM	CUSTM	GEN
131	MUMBAI (EXPORT-I),ZONE-I	CUSTOMS	MUM	CUSTM	XP1
132	MUMBAI (EXPORT-II),ZONE-I	CUSTOMS	MUM	CUSTM	XP2
133	MUMBAI(I)-(AIRPORT),ZONE-III	CUSTOMS	MUM	CUSTM	AIR
134	MUMBAI(II)-(AIRPORT SPECIAL CARGO),ZONE-III	CUSTOMS	MUM	CUSTM	ASC
135	MUMBAI(III)-(AIR CARGO COMPLEX-IMPORT), ZONEIII	CUSTOMS	MUM	CUSTM	ACI
136	MUMBAI (IMPORT-I), ZONE-I	CUSTOMS	MUM	CUSTM	IM1
137	MUMBAI(IMPORT-II),ZONE-I	CUSTOMS	MUM	CUSTM	IM2
138	MUMBAI(IV)-(AIR CARGO COMPLEX-EXPORT), ZONE-III	CUSTOMS	MUM	CUSTM	ACX
139	MUMBA(PREVENTIVE),MUMBAI	CUSTOMS	MUM	CUSTM	PRV
140	MUMBAI(V)-(AIR CARGO COMPLEX-GENERAL), ZONE-III	CUSTOMS	MUM	CUSTM	ACG
141	MUMBAI-I	CENTRAL EXCISE	MUM	EXCUS	001
142	MUMBAI-I	SERVICE TAX	MUM	SVTAX	001
143	MUMBAI-II	CENTRAL EXCISE	MUM	EXCUS	002
144	MUMBAI-II	SERVICE TAX	MUM	SVTAX	002
145	MUMBAI-III	CENTRAL EXCISE	MUM	EXCUS	003
146	MUMBAI-III	SERVICE TAX	MUM	SVTAX	003
147	MUMBAI-IV	CENTRAL EXCISE	MUM	EXCUS	004
148	MUMBAI-IV	SERVICE TAX	MUM	SVTAX	004
149	MUMBAI-V	SERVICE TAX	MUM	SVTAX	005
150	MUMBAI-VI	SERVICE TAX	MUM	SVTAX	006
151	MUMBAI-VII	SERVICE TAX	MUM	SVTAX	007
152	MUNDRA	CUSTOMS	MUN	CUSTM	000
153	MYSORE	CENTRAL EXCISE	MYS	EXCUS	000
154	NAGPUR-I	CENTRAL EXCISE	NGP	EXCUS	001
155	NAGPUR-II	CENTRAL EXCISE	NGP	EXCUS	002
156	NASIK-I	CENTRAL EXCISE	NSK	EXCUS	001
157	NASIK-II	CENTRAL EXCISE	NSK	EXCUS	002
158	NHAVA SHEVA(GENERAL), (MUMBAI-ZONE-II)	CUSTOMS	NHA	CUSTM	GEN
159	NHAVA SHEVA-I,(MUMBAI-ZONE-II)	CUSTOMS	NHA	CUSTM	001
160	NHAVA SHEVA-II,(MUMBAI-ZONE-II)	CUSTOMS	NHA	CUSTM	002
161	NHAVA SHEVA-III,(MUMBAI-ZONE-II)	CUSTOMS	NHA	CUSTM	003
162	NHAVA SHEVA-IV,(MUMBAI-ZONE-II)	CUSTOMS	NHA	CUSTM	004
163	NHAVA SHEVA-V,(MUMBAI-ZONE-II)	CUSTOMS	NHA	CUSTM	005

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ALPHA-NUMERIC CODES FOR COMMISSIONERATES					
S.No.	Name of the Commissionerate	Nature of Commissionerate	Commissionerate		
			1st part	2nd part	3rd part
164	NOIDA	CUSTOMS	NOI	CUSTM	000
165	NOIDA	SERVICE TAX	NOI	SVTAX	000
166	NOIDA-I	CENTRAL EXCISE	NOI	EXCUS	001
167	NOIDA-II	CENTRAL EXCISE	NOI	EXCUS	002
168	PANCHKULA	CENTRAL EXCISE	PCH	EXCUS	000
169	PATNA	CENTRAL EXCISE	PAT	EXCUS	000
170	PATNA(PREVENTIVE)	CUSTOMS	PAT	CUSTM	PRV
171	PONDICHERY(PUDUCHERY)	CENTRAL EXCISE	PON	EXCUS	000
172	PUNE	CUSTOMS	PUN	CUSTM	000
173	PUNE	SERVICE TAX	PUN	SVTAX	000
174	PUNE-I	CENTRAL EXCISE	PUN	EXCUS	001
175	PUNE-II	CENTRAL EXCISE	PUN	EXCUS	002
176	PUNE-III	CENTRAL EXCISE	PUN	EXCUS	003
177	PUNE-IV	CENTRAL EXCISE	PUN	EXCUS	004
178	RAIGARH	CENTRAL EXCISE	RGH	EXCUS	000
179	RAIPUR	CENTRAL EXCISE	RPR	EXCUS	000
180	RAJKOT	CENTRAL EXCISE	RAJ	EXCUS	000
181	RANCHI-I(RANCHI)	CENTRAL EXCISE	RAN	EXCUS	001
182	RANCHI-II(BOKARO)	CENTRAL EXCISE	RAN	EXCUS	002
183	ROHTAK	CENTRAL EXCISE	ROH	EXCUS	000
184	ROURKELA	CENTRAL EXCISE	ROU	EXCUS	000
185	SALEM	CENTRAL EXCISE	SLM	EXCUS	000
186	SHILLONG	CENTRAL EXCISE	SHL	EXCUS	000
187	SHILLONG(PREVENTIVE)	CUSTOMS	SHL	CUSTM	PRV
188	SILIGURI	CENTRAL EXCISE	SLG	EXCUS	000
189	SILVASA	CENTRAL EXCISE	SIM	EXCUS	000
190	SURAT-I	CENTRAL EXCISE	SUR	EXCUS	001
191	SURAT-II	CENTRAL EXCISE	SUR	EXCUS	002
192	THANE-I	CENTRAL EXCISE	THA	EXCUS	001
193	THANE-II	CENTRAL EXCISE	THA	EXCUS	002
194	THIRUNELVELI	CENTRAL EXCISE	TNL	EXCUS	000
195	THIRUVANTHAPURAM	CENTRAL EXCISE	TVM	EXCUS	000
196	TIRUCHIRAPPALLI	CENTRAL EXCISE	TCP	EXCUS	000
197	TIRUCHIRAPPALLI(PREVENTIVE)	CUSTOMS	TCP	CUSTM	PRV
198	TIRUPATI	CENTRAL EXCISE	TTD	EXCUS	000
199	TUTICORIN	CUSTOMS	TUT	CUSTM	000
200	UDAIPUR	CENTRAL EXCISE	UDJ	EXCUS	000
201	VADODRA-I	CENTRAL EXCISE	VAD	EXCUS	001
202	VADODRA-II	CENTRAL EXCISE	VAD	EXCUS	002
203	VALSAD	CENTRAL EXCISE	VLD	EXCUS	000
204	VIJAYAWADA(PREVENTIVE)	CUSTOMS	VJD	CUSTM	PRV
205	VISAKHAPATNAM-I(VISAKHAPATNAM)	CENTRAL EXCISE	VIZ	EXCUS	001
206	VISAKHAPATNAM-II(KAKINADA)	CENTRAL EXCISE	VIZ	EXCUS	002
207	VISAKHAPATNAM-III(NELLORE)	CENTRAL EXCISE	VIZ	EXCUS	003
208	VISAKHAPATNAM	CUSTOMS	VIZ	CUSTM	000
209	WARDHA	CENTRAL EXCISE	WRD	EXCUS	000
210	WEST BENGAL(PREVENTIVE)	CUSTOMS	KOL	CUSTM	PRV
