

TO BE PUBLISHED IN THE GAZETTE OF INDIA EXTRAORDINARY, PART II,  
SECTION 3, SUB-SECTION (i)

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)  
**NOTIFICATION**  
New Delhi, the 10<sup>th</sup> April, 2013

**No.6/2013-Central Excise (N. T.)**

G.S.R. (E).- In exercise of the powers conferred by section 37 of the Central Excise Act, 1944 (1 of 1944), the Central Government hereby makes the following rules further to amend the Central Excise (Appeal) Rules, 2001, namely :—

1. Short title and commencement. – (1) These rules may be called the Central Excise (Appeals) (Amendment) Rules, 2013.

(2) They shall come into force on and from the 1<sup>st</sup> day of June, 2013.

2. In the Central Excise (Appeals) Rules, 2001 (herein after referred to as the said rules), for rule 7, the following rule shall be substituted, namely:-

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

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

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

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

3. For Form No. E.A.-3, E.A.-4 and E.A.-5 appended to the said rules, the following Forms shall respectively be substituted, namely:-

“FORM NO.E.A.-3  
[See rule 6(1)]

**Form of Appeal to Appellate Tribunal under sub-section (1) of section 35B of  
the Act**

**IN THE CUSTOMS, 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 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, fine was made.

6. If the order appealed against relates to more than one Commissionerate, mention the names of all the Commissionerates, so far as it relates to the appellant.

7. Designation and address of the adjudicating authority in case where the order appealed against is an order of the Commissioner (Appeals).

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

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

10. Whether the decision or order appealed against involves any question having a relation to the rate of duty of 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

(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

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.nsdI.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](http://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.