

**F. No. 01(05)/Circular/CESTAT/2026**  
**Customs, Excise & Service Tax Appellate Tribunal**  
West Block No. 2, R.K. Puram, New Delhi - 110066

**Dated: 23 .07.2026**

**ORDER**

In supersession of the earlier Order dated 04.09.2023 regarding listing of Rectification of Mistake (ROM)/Restoration of Appeal (ROA) applications, in view of Rule 31A of the CESTAT (Procedure) Rules, 1982 and Rule 9.04 of the Revised Judicial Manual 2010, the Hon'ble Officiating President is pleased to approve the following procedure for listing of Rectification of Mistake (ROM) applications:

- I. **Where both Members who passed the Final Order are available at the station**, the ROM application shall be listed before the same Bench which passed the Final Order;
- II. **Where one or both Members are available but posted at different stations**, the ROM application shall be listed before the same Bench which passed the Final Order, and the hearing may be conducted through virtual mode.
- III. **Where one Member who passed the Final Order has retired**, the ROM application shall be listed before a Bench comprising the remaining Member who was part of the Bench which passed the Final Order.
- IV. **Where both Members who passed the Final Order have retired**, the ROM application shall be listed before the regular Bench presently functioning at the respective station.

No separate roster order would be issued for listing of the above matters. The application may be listed on a date fixed by the Presiding Member after due intimation to the other Member in the Bench and necessary advance intimation shall also be given to the concerned SPS/Steno and Court Master in charge of the respective court. In cases where the Members of the Bench are posted at different stations and the hearing is to be conducted through virtual mode, it shall be ensured by the Deputy/Assistant Registrar that the case records are transmitted in advance after issuance of the hearing notice, followed by a copy of the cause list.

Further, the Hon'ble Officiating President has also directed that **all Restoration of Appeal (ROA) applications shall be listed before the regular Bench.**

This Order comes into force with immediate effect.

  
**(Mukesh Gupta)**  
*(Deputy Registrar)*

**Copy to:**

1. SPS to Hon'ble President, CESTAT, New Delhi.
2. Hon'ble Members, CESTAT, All Benches.
3. Deputy Registrars/Assistant Registrars, All Benches.
4. Office Copy/Website.