

F. No. 01(05)/Circular/CESTAT/2025  
**Customs, Excise and Service Tax Appellate Tribunal**  
West Block No. 2, R. K. Puram, New Delhi-110066

Date: 01.10.2025

**Notification**

A Memorandum of appeal/application filed before the Customs, Excise and Service Tax Appellate Tribunal by the assessee-taxpayers shall be in prescribed form and the same shall be filed online in PDF format signed by the Appellant. An appeal may be filed online by login to **<https://efiling.cestat.gov.in>**. Each Appellant may register themselves with the e-filing portal for the purpose of filing appeal/application. Each registered Appellant will be provided with a dashboard containing the details and status of the appeals filed by him. Applications/Memorandum of Cross Objection by the Respondent, if any, should also be filed online.

All pending appeals earlier filed by assesses/ tax payers either by themselves or through consultants/advocates should also be uploaded on the portal as part of e-filing drive. The user will have to first register himself using the e-mail id already provided to log into the e-filing portal where the list of appeals earlier filed will be visible on the sub menu "Document filing". If e-mail id is not given earlier, the user may contact the respective registry with request to add e-mail id, mobile number and other details in the data base. The user is required to select each appeal in the list and go to "select document type" for the purpose of uploading all the documents including appeal memo. No document as earlier filed should be left out. The documents as selected and uploaded will alone be available at the time of hearing of the appeal/applications. However, the user may upload any new document which was not earlier filed or omitted to upload with the leave of the respective bench on a proper application being filed in this behalf. Uploading of all old appeals may be completed at the earliest, **but not later than one week** before the date of final hearing of appeal or hearing of an application filed therein.

Appeals filed online and complete in all respects will be deemed to have been presented on the date of generation of diary number for the purpose of limitation. Payment of applicable fee will be either through online mode or offline. All payments will be accepted through bharatkosh payment gateway.

Detailed guidelines for e-filing is available on the portal. Other procedures relating to filing of appeal, including period of limitation, will continue to be governed by the provisions of CESTAT (Procedure) Rules 1982.

This Notification will come into effect from **November 15, 2025**. Physical filing of appeal will be discontinued from 31.12.2025.

By Order,



(Bineesh Kumar K. S.)

Registrar

Copy to:

1. SPS to Hon'ble President, Principal Bench, CESTAT, New Delhi.
2. Members, CESTAT, New Delhi and all Regional Benches.
3. Revenue Secretary, Dept. of Revenue, Ministry of Finance, North Block, New Delhi-110001.
4. Deputy/Assistant Registrars, CESTAT, New Delhi and all Regional Benches. (with request to keep the systems and CIS backend ready for scrutiny, receipt etc of appeals/applications).
5. Accounts officer, CESTAT, New Delhi.
6. Bar Association, CESTAT, Delhi/Mumbai/Kolkata/Chennai/Bengaluru/Ahmedabad/Allahabad/Chandigarh/Hyderabad. (with request to do the trial run through the link [e-commcourt.gov.in/cestat\\_efile/](http://e-commcourt.gov.in/cestat_efile/) during October 2025. The contact number of computer section during working hours is 011-20863312)
7. Chairman, CBIC, North Block, New Delhi.
8. Chief Commissioner (AR), CESTAT, Delhi/Commissioner (AR) Mumbai/Kolkata/Chennai Bengaluru/Ahmedabad/Allahabad/ Chandigarh/Hyderabad.
9. Chief Commissioners and Commissioners, Customs, Central Excise and Service Tax, All India.
10. Notice Board/Website/Office Copy.

