

F. No. 1(12)/CESTAT/Comp/Soft Prop/2024  
**Customs, Excise and Service Tax Appellate Tribunal**  
West Block No. 2, R.K. Puram, New Delhi-110066

Date: 17.12.2025

To

Deputy/Assistant Registrar  
CESTAT  
All Benches

Sub: e-filing of appeals-reg.


Sir,

By notification dated 01.10.2025, tax payers are required to file appeals/application online w.e.f. 15.11.2025. However, a transition period was provided up to 31.12.2025 during which physical mode of filing would also be accepted. From 01.01.2026 all appeals to be filed by the tax payers shall be online mode only.

Provision has also been made in the above notification that all old pending appeals should be uploaded on the website by the respective parties or the counsel concerned. But, different Bar Associations, have filed representations objecting to uploading the old appeals. Hon'ble President, on consideration of the request, has directed to exempt the Counsel/litigants to upload the old pending appeals online. The work of uploading old pending appeals numbering about 70,000 has now been shifted to the registry staff. Uploading such number is a huge task and time consuming involving huge expense.

In order to lessen further burden on the registry, all tax payers are informed that filing of appeal from 01.01.2026 shall be by online mode only. The Bar Association may be informed accordingly that no physical files will be received in the registry from 01.01.2026.

Yours faithfully,

  
(Harshita Pandey)  
Deputy Registrar  
(Comp. Section)

Copy to:

1. SPS to Hon'ble President, CESTAT, New Delhi.
2. SPS to Hon'ble Members, CESTAT, All Benches.
3. PA to Registrar, CESTAT, New Delhi.
4. Bar Association, CESTAT, New Delhi, Mumbai, Kolkata, Chennai, Bangalore, Ahmedabad, Allahabad, Chandigarh, Hyderabad)
5. website/notice board/office copy.