

CENTRAL EXCISE (APPEALS) RULES, 2001
(Notification No. 32/2001-CENTRAL EXCISE(N.T), Dated 31-5-1995)

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, namely: -

Short title, extent and commencement.

- 1 . (1) These rules may be called the Central Excise (Appeals) Rules, 2001.
- (2) They extend to the whole of India.
- (3) They shall come into force on and from the 1st day of July, 2001.

Definitions.

2. In these rules, unless the context otherwise requires, -

- a. 'Act' means the Central Excise Act, 1944 (1 of 1944);
- b. 'Form' means a form appended to these rules;
- c. words and expressions used in these rules and not defined but defined in the Act shall have the meanings respectively assigned to them in the Act.

6 . Form of appeal, etc., to the Appellate Tribunal.

1. An appeal under sub-section (1) of section 35B of the Act to the Appellate Tribunal shall be made in Form No. E.A.-3.
2. A memorandum of cross-objections to the Appellate Tribunal under subsection (4) of section 35B of the Act shall be made in Form No. E.A.-4.
3. Where an appeal under sub-section (1) of section 35B of the Act or a memorandum of cross-objections under sub-section (4) of that section is made by any person other than the Commissioner of Central Excise, the grounds of appeal, the grounds of cross-objection and the forms of verification as contained in Form Nos. E.A.-3 and E.A.-4, as the case may be, respectively shall be signed by the person specified in sub-rule (2) of rule 3.
4. The form of appeal in Form No. E.A.-3 and the form of memorandum of cross-objections in Form No. E.A.-4 shall be filed in quadruplicate and shall be accompanied by an equal number of copies of the order appealed against (one of which at least shall be a certified copy).

Form of application to the Appellate Tribunal.

- 7 . (1) An application under sub-section (1) of section 35E of the Act to the Appellate Tribunal shall be made in Form No. E.A.-5.
- (2) The form of application in Form No. E.A.-5 shall be filed in quadruplicate and shall be accompanied by an equal number of copies of

the decision or order passed by the Commissioner of Central Excise (one of which at least shall be a certified copy) and a copy of the order passed by the Board directing such Commissioner to apply, to the Appellate Tribunal.

Qualifications for authorized representatives.

12. For the purposes of clause (c) of sub-section (2) of section 35Q of the Act, an authorized representative shall include a person who has acquired any of the following qualifications namely: -

- a. a Chartered Accountant within the meaning of the Chartered Accountants Act, 1949 (38 of 1949); or
- b. a Cost Accountant within the meaning of the Cost and Works Accountants Act, 1959 (23 of 1959); or
- c. a Company Secretary within the meaning of the Company Secretaries Act, 1980 (56 of 1980) who has obtained a certificate of practice under section 6 of that Act; or
- d. a postgraduate or an Honours degree holder in Commerce or a postgraduate degree or diploma holder in Business Administration from any recognized university; or
- e. a person formerly employed in the Department of Customs and Central Excise or Narcotics and has retired or resigned from such employment after having rendered service in any capacity in one or more of the said departments for not less than ten years in the aggregate.