

**CUSTOMS, EXCISE AND SERVICE TAX
APPELLATE TRIBUNAL(PROCEDURE) RULES, 1982.**

(Notification No. 1/CEGAT/82, dated 25-10-1982 as amended)

In exercise of the powers conferred by sub-section (6) of section 129C of the Customs Act, 1962 (52 of 1962), read with sub-section (1) of section 35D of the Central Excises and Act, 1944 (1 of 1944) and sub-section (1) of section 81B of the Gold (Control) Act, 1968 (45 of 1968), the Customs, Excise and Service Tax Appellate Tribunal hereby makes the following rules, namely: -

1. Short title and commencement

1. These rules may be called the Customs, Excise and Service Tax Appellate Tribunal (Procedure) Rules, 1982.
2. They shall come into force on the 25th October, 1982.

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

- a. "**Acts**" means the Customs Act, the Central Excises Act and the Service Tax ;
- b. "**Administrator**" means the Administrator appointed under section 4 of the Gold (Control) Act;
- c. "**authorised representative**" in relation to any proceedings before the Tribunal means, -
 - i. a person authorised by the person referred to in sub-section (1) of section 146A of the Customs Act, or, as the case may be, sub-section(1) of section 35Q of the Central Excises Act or sub-section (1) of section 101A of the Gold (Control) Act, to appear on his behalf in such proceedings; or
 - ii. a person duly appointed ¹[by the Central Government or by an officer duly authorised in this behalf] as authorised representative to appear, plead and act for the ²[Commissioner] or Administrator, in such proceedings;
- d. ³[(1) **Bench** means the Bench of the Tribunal and includes a Principal Bench and a Member sitting singly;
(2) **Principal Bench** means a Bench constituted at the principal seat of the Tribunal (at Delhi) to which the cases arising anywhere in India may (also) be assigned.
(3) **Zonal Bench** means a Bench (located at a place other than Delhi or at Delhi) but having jurisdiction over a specified Zone.]
- e. "**Central Excises Act**" means the ⁴[Central Excise Act, 1944] (1 of 1944);
- f. "**Certified copy**" means the original copy of the order received by the party or a copy (including a photostat copy) thereof duly authenticated by the concerned department;
- g. "²**[Commissioner]**" means the ²[Commissioner] of Customs or the ²[Commissioner] of Central Excise, as the case may be;
- h. "**Customs Act**" means the Customs Act, 1962 (52 of 1962);
- i. "**Departmental authorities**" means the Customs authorities,

Central Excise authorities or Gold (Control) authorities, as the case may be;

- j. "**Gold (Control) Act**" means the Gold (Control) Act, 1968 (45 of 1968);
- k. "**member**" means a member of the Tribunal and includes the President and a Vice-President;
- l. "**prescribed**" means prescribed by or under these rules;
- m. "**President**" means the President of the Tribunal;
- n. "**Registrar**" means the person who is for the time being discharging the functions of the Registrar of the Tribunal, and "**Registry**" means the office of the Tribunal;
- o. ⁵[* * * *]
- p. "**Tribunal**" means the Customs, Excise and Gold (Control) Appellate Tribunal constituted under sub-section (1) of section 129 of the customs Act and includes where the context so requires, the Bench, exercising and discharging the powers and functions of the Tribunal, and
- q. "**Vice-President**" means a Vice-President of the Tribunal and includes a Senior Vice-President appointed by the Central Government.

3. **Sittings of Bench**

- Subject to such general or special orders as may be made by the President, a Bench shall hold its sittings either at Headquarters or at such other place falling within its jurisdiction as it may consider expedient.

4. **Powers of Bench**

- 1. A Bench shall hear and determine such appeals and applications made under the Acts as the President may by general or special order direct.
- 2. Where two or more Benches are functioning at any place, the President, or in his absence the senior amongst the Vice-Presidents present, or in their absence the seniormost Member present, may transfer an appeal or application from one Bench to another.

5. **Language of the Tribunal**

- 1. The language of the Tribunal shall be English:
Provided that the parties to a proceeding before the Tribunal may file documents drawn up in Hindi, if they so desire:
Provided further that a Bench may in its discretion permit the use of Hindi in its proceedings; so however, the final order shall be in English.
- 2. Notwithstanding anything contained in sub-rule (1), the Tribunal may pass such orders in Hindi, as and when it deems fit:
Provided that every such order shall be accompanied by a translation in English of the same, duly attested by the Bench concerned.

6. **Procedure for filing appeals**

1. ¹A memorandum of appeal to the Tribunal shall be in the relevant form and shall be presented by the appellant in person or by an agent to the concerned officer, or sent by registered post addressed to the concerned officer :
Provided that the appellant may, in case of urgency or for other sufficient reason, present or send the appeal to the concerned officer of the Bench nearest to him, even though the matter relates to a different Bench; and in such a case the officer receiving the appeal shall, as soon as may be, forward it to the concerned officer of the appropriate Bench.
2. A memorandum of appeal sent by post under sub-rule (1) shall be deemed to have been presented to the concerned officer on the date on which it is received in the office of the concerned officer.
3. **Explanation.** - (1) For purposes of this rule, "**form**" means a form prescribed for the purpose of presenting an appeal under the Customs (Appeals) Rules, 1982, or the Central Excise Rules, 1944, or, as the case may be, the Gold (Control) Appeal Rules, 1982.
(2) In this rule, "**concerned officer**" in relation to a Bench means the Registrar, Assistant Registrar or any other officer authorised to receive appeals falling within the jurisdiction of that Bench as defined by the President from time to time

7. **Date of presentation of appeals** - The Registrar or, as the case may be, the officer authorised by him under rule 6, shall endorse on every memorandum of appeal the date on which it is presented or deemed to have been presented under that rule and shall sign the endorsement.

8. **Contents of a memorandum of appeal**

1. ¹[Every Memorandum of Appeal shall set forth concisely and under distinct heads, the grounds of appeal and such grounds shall be numbered consecutively and shall be typed in double space of the paper.]
2. ¹[Every memorandum of appeal, cross-objections, reference applications, stay applications or any other miscellaneous applications shall be typed neatly in double spacing on the full-scape paper and the same shall be duly paged, indexed and tagged firmly with each paper book put in a separate folder.]
3. ²[Every memorandum of appeal/application/Cross-objection shall be signed and verified by the appellant/applicant/respondent or the Principal Officer duly authorised to sign Memorandum of appeal/application/Cross-objection. The appellant/applicant/respondent or the Consultant or Advocate retained by them shall certify as true the documents produced before the Tribunal.]

9. ³[**What to accompany memorandum of appeal?**

1. Every Memorandum of appeal required to be heard by a two-Member Bench shall be filed in quadruplicate and shall be accompanied by four copies, one of which shall be a certified copy of the order appealed against in the case of an appeal against the original order passed by the Additional Commissioner or Commissioner of Excise or Customs and where such an order has been passed in appeal or revision, four copies (one of which shall be a certified copy) of the order passed in appeal or in revision and four copies of the order of the original authority.
Explanation - "Copy" for the purpose of this Rule shall mean a true copy certified by the appellant or appellant's representative to be a true copy.
2. In an appeal filed under the direction of the Collector or the Administrator or the Central Board of Excise and Customs, one of the copies of the order appealed against shall be an attested copy instead of a certified copy.
3. In the case of an appeal which can be heard by a single Member, Memorandum of appeal shall be filed in triplicate and number of copies of the order shall be three instead of four.
Note :- As to which appeals are to be heard by single Members shall be determined by the President by separate orders in the light of the relevant statutory provisions-
4. Where an appeal which can be heard by a single Member is referred to or placed before a two-Member Bench or an appeal which can be heard by a two-Member Bench is referred to a Larger Bench, the appellant shall immediately furnish an additional copy of the memorandum of appeal and of the order or orders of the lower authorities.】

10. **Grounds which may be taken in appeal** - The appellant shall not, except by leave of the Tribunal, urge or be heard in support of any grounds not set forth in the memorandum of appeal, but the Tribunal, in deciding the appeal, shall not be confined to the grounds set forth in the memorandum of appeal or those taken by leave of the Tribunal under these rules:
Provided that the Tribunal shall not rest its decision on any other grounds unless the party who may be affected thereby has had a sufficient opportunity of being heard on that ground.

11. **Rejection or amendment of memorandum of appeal**

1. The Tribunal may, in its discretion, on sufficient cause being shown, accept a memorandum of appeal which is not accompanied by the documents referred to in rule 9 or is in any other way defective, and in such cases may require the appellant to file such documents or, as the case may be, make the necessary amendments within such time as it may allow.
2. The Tribunal may reject the memorandum of appeal referred to in sub-rule (1), if the documents referred to therein are not produced, or the amendments are not made, within the time-limit allowed.

3. On representation of any memorandum of appeal after making the necessary amendments referred to in sub-rule (1), the memorandum of appeal shall be signed and dated by the officer competent to make an the endorsement under rule 7.
4. ¹[The President may in his discretion authorise any officer of the Tribunal to return any memo of appeal, application or document(s) which is/are not in accordance with the Customs, Excise and Gold (Control) Appellate Tribunal (Procedure) Rules, 1982. The Officer so authorised may, however, allow the documents to be refiled after removal of the defects in the specified time.
On representation the Bench concerned may in its discretion either accept the memorandum in terms of 11(1) or reject the same in terms of 11(2) but the appeal/application may not be restored to its original number unless the Bench allows it to be so restored on sufficient cause being shown.]

12. Who may be joined as respondents

1. In an appeal or an application by a person other than the ²[Commissioner] or the Administrator, the ²[Commissioner] concerned or the Administrator shall be made the respondent to the appeal or, as the case may be, the application.
2. In an appeal or an application by the ²[Commissioner] or the Administrator, the other party shall be made the respondent to the appeal or, as the case may be, application.
3. The provisions of sub-rules (1) and (2) shall apply to a proceeding transferred to the Tribunal under section 131B of the Customs Act, section 35P of the Central Excises Act or section 82K of the Gold (Control) Act.

- 13. Document authorising representative to be attached to the memorandum of appeal** - Where the parties to an appeal or application are being represented in such appeal or application by authorised representatives the documents authorising such representatives to appear on their behalf shall be appended to the memorandum of appeal, application or memorandum of cross-objections if they are signed by the authorized representatives and the said documents shall indicate clearly the status of the authorised representatives as to whether they are relatives or regular employees of the parties and the details of the relationship or employment or, in cases where they are not relatives or regular employees, their qualifications to act as authorised representatives under the Acts or, in the case of a person referred to in [rule 2\(c\)\(ii\)](#), particulars of the notification by which he has been appointed :
- Provided that where the authorised representative is a legal practitioner, such document of authorisation shall be a duly executed vakalatnama.

14. Filing of authorisation at a later stage

1. ¹Subject to satisfaction of the Bench, in cases, where an authorised representative known to the Court has been engaged but is unable to file immediately the document authorising him to appear and plead along with the appeal or application for any reason, he may file memo of appearance along with an undertaking to file duly executed vakalatnama or document of authorisation during such time as the Bench may in its discretion allow.
2. In case the direction of the Bench (including extended time, if any) is not followed, the Bench may in its discretion withhold the issue of the order or stay its operation till the compliance is duly made and/or refrain from extending the facility in future.
3. Any mis-representation for the purpose of this Rule will be considered as a misconduct and may invite the same action in the same way as indicated in Section 35Q(5) of the ²[Central Excise Act, 1944].

15. ³**[Filing of memorandum of cross-objections, applications or replies to appeals/applications]** - Every memorandum of cross-objections filed, and every application made, under the provisions of the Acts, shall be registered and numbered, and the provisions of these rules, relating to appeals shall, so far as may be, apply to such memorandum or application.

⁴**[(15A). Reply to appeal]** - After a copy of the appeal has been served the respondents may file a reply within one month and on the receipt thereof, the appellant may file a rejoinder within one month or within such time as may be specified/extended.

16. **Preparation of paper book**

1. The appellant shall, along with the appeal or within one month of filing of the appeal, submit in such number of copies as of the memorandum of appeal, a paper book containing copies of the documents, statements of witnesses and other papers on the file of, or referred to in the orders of, the departmental authorities, which he proposes to rely upon at the hearing of the appeal.
2. The respondent may also file a paper book containing such documents as are referred to in sub-rule (1), which he proposes to rely upon at the time of hearing of the appeal, in such number of copies as of the memorandum of appeal, within one month of the service of the notice of the filing of the appeal on him, or within two weeks of the service of the paper book, whichever is later.
3. The Tribunal may, in its discretion, allow the filing of any paper book referred to in sub-rule (1) or sub-rule (2) after the expiry of the period referred to therein.
4. The Tribunal may on its own motion direct the preparation of as many copies as may be required of a paper book by and at the cost of the appellant or the respondent, containing copies of such statements, papers or documents as it may consider necessary for the proper disposal of the appeal.

5. ¹[The President may in his discretion direct by a general or special order that only such documents as may be specified by him in his order may be initially filed with the appeal; and the paper book as prescribed in sub-rule (1) and (2) may be filed subsequently on receipt of notice of hearing of the appeal by way of a general or specific notice for the case(s) or advance cause list.
The President may further direct that in case of non-filing of the documents as specified under this Rule, the Registrar/Deputy Registrar or any other authorised officer would be competent to return the specified documents or sets of documents and to receive the same back only after rectification of the defects to the satisfaction of the proper officer or the Bench as the case may be and on the return the case may be assigned a new number.
6. President may by a general or special order allow attestation of the documents filed along with appeal/application or as a part of paper book or otherwise by a gazetted officer or such other person as may be authorised by the President to attest or certify such documents or photo copies thereof.
7. All paper books shall contain clearly legible documents duly paged, indexed and be tagged firmly.]

17.[Endorsing copies to the party

- A copy each of appeal and paper book shall be provided to the Departmental Representative as well as to the concerned Executive ²[Commissioner]. In case of Departmental appeal, a copy of the same shall be served on the other party as soon as they are filed.]

18. Date and place of hearing to be notified

1. The Tribunal shall notify to the parties the date and place of hearing of the appeal or application.
2. The issue of the notice referred to in sub-rule(1) shall not by itself be deemed to mean that the appeal or application has been admitted.

19. Hearing of appeal

1. On the day fixed, or on any other day to which the hearing may be adjourned, the appellant shall be heard in support of the appeal.
2. The Tribunal shall then, if necessary, hear the respondent against the appeal and in such a case the appellant shall be entitled to reply.

20. **Action on appeal for appellant's default** - Where on the day fixed for the hearing of the appeal or on any other day to which such hearing may be adjourned, the appellant does not appear when the appeal is called on for hearing, the Tribunal may, in its discretion, either dismiss the appeal for default or hear and decide it on merits :

Provided that where an appeal has been dismissed for default and the appellant appears afterwards and satisfies the Tribunal that there was sufficient cause for his non-appearance when the appeal was called on for hearing, the Tribunal shall make an order setting aside the dismissal and restore the appeal.

21. **Hearing of appeals ex parte** - Where on the day fixed for the hearing of the appeal or on any other day to which the hearing is adjourned the appellant appears and the respondent does not appear when the appeal is called on for hearing, the Tribunal may hear and decide the appeal ex parte.
22. **Continuance of proceedings after death or adjudication as an insolvent of a party to the appeal or application** - Where in any proceedings the appellant or applicant or a respondent dies or is adjudicated as an insolvent or in the case of a company, is being wound up, the appeal or application shall abate, unless an application is made for continuance of such proceedings by or against the successor-in-interest, the executor, administrator, receiver, liquidator or other legal representative of the appellant or applicant or respondent, as the case may be:
Provided that every such application shall be made within a period of sixty days of the occurrence of the event:
Provided further that the Tribunal may, if it is satisfied that the applicant was prevented by sufficient cause from presenting the application within the period so specified, allow it to be presented within such further period as it may deem fit.

23. **Production of additional evidence**

1. The parties to the appeal shall not be entitled to produce any additional evidence, either oral or documentary, before the Tribunal, but if the Tribunal is of opinion that any documents should be produced or any witness should be examined or any affidavit should be filed to enable it to pass orders or for any sufficient cause, or if adjudicating authority or the appellate or divisional authority has decided the case without giving sufficient opportunity to any party to adduce evidence on the points specified by them or not specified by them, the Tribunal may, for reasons to be recorded, allow such documents to be produced or witnesses to be examined or affidavits to be filed or such evidence to be adduced.
2. The production of any document or the examination of any witness or the adducing of any evidence under sub-rule (1) may be done either before the Tribunal or before such departmental authority as the Tribunal may direct.
3. Where any direction has been made by the Tribunal to produce any documents or to examine any, witnesses or to adduce any evidence before any departmental authority, the authority shall comply with the directions of the Tribunal and after such compliance send the documents, the record of the deposition of the witnesses or the record of evidence adduced, to the Tribunal.
4. The Tribunal may, of its own motion, call for any

documents or summon any witnesses on points at issue, if it considers necessary to meet the ends of justice.

24. **Adjournment of appeal** - The Tribunal may, on such terms as it thinks fit and at any stage of the proceedings, adjourn the hearing of the appeal.
25. **Proceedings to be open to public** - The proceedings before the Tribunal shall be open to the public:
Provided that the Tribunal may, if it thinks fit, order at any stage of the proceedings of any particular case that the public generally or any particular person shall not have access to, or be or remain in, the room or building used by the Tribunal.
26. **Order to be signed and dated** - Every order of the Tribunal shall be in writing and shall be signed and dated by the members constituting the Bench concerned.
27. **Publication of orders** - Such of the orders of the Tribunal as are deemed fit for publication in any authoritative report or the press, may be released for such publication on such terms and conditions as the Tribunal may lay down.