

***How to start Tribunal
Practice in GST including
writ petition in HC***

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Today's Coverage

- Article 226 of the Indian Constitution – Power to Approach the High Courts.
- Approaching the High Court- alternate remedy is available in the Statute.
- Approaching the High Court in the light of the non-constitution of GST Appellate Tribunal u/s 109 of the CGST Act, 2017.
- Common GST disputes wherein the taxpayer has approached the Hon'ble High Courts for relief.
- GST Tribunals
- Areas to be focused in effectively drafting an appeal
- Technicalities

Article 226 of the Indian Constitution – Power to Approach the High Courts

226. Power of High Courts to issue certain writs

- 1) Notwithstanding anything in article 32, every High Court shall have power, throughout the territories in relation to which it exercises jurisdiction, to issue **to any person or authority, including in appropriate cases, any Government,** within those territories directions, orders or writs, including writs in the nature of **habeas corpus, mandamus, prohibition, quo warranto (what authority) and certiorari, or any of them,**
- 2) For the enforcement of any of the rights conferred by Part III and for any other purpose.

Article 226 of the Indian Constitution – Power to Approach the High Courts

226. Power of High Courts to issue certain writs

WRIT of

- 1) Habeas corpus-unlawful and indefinite imprisonment (show me the body)**
- 2) Mandamus (To set aside the Order or Direction),**
- 3) Prohibition (from doing something beyond their authority),**
- 4) quo warranto (what authority) and**
- 5) Certiorari (either to transfer a case pending with them to itself or quash their order in a case),**

Or WRIT can be issued

For the enforcement of any of the rights conferred by Part III and **for any other purpose.**

Writ of Habeas Corpus

- Habeas Corpus means, “you should have the body.”
- A person, when arrested, can move the Court for the issue of Habeas Corpus. It is an order by a court to the detaining authority to produce the arrested person before it so that it may examine whether the person has been detained lawfully or otherwise.
- If the court is convinced that the person is illegally detained, it can issue order of release.
- General rule is that an application can be made by a person who is illegally detained. But in certain cases, an application of habeas corpus can be made by any person on behalf of the prisoner, i.e., a friend or a relation.

Writ of Mandamus

- Mandamus is a Latin word, which means “We Command”.
- Mandamus is an order from a superior court to a lower court or tribunal or public authority to perform an act, which falls within its duty.
- Simply, it is a writ issued to public officials to do a thing which is a part of his official duty, but which, he has failed to do, so far.
- This writ cannot be claimed as a matter of right. It is the discretionary power of a court to issue such writs.

Writ of Prohibition

- Writ of Prohibition means to forbid or to stop and it is popularly known as ‘Stay Order’.
- This writ is issued when a lower court or a body tries to transgress the limits or powers vested in it.
- It is a writ issued by a superior court to lower court or tribunal forbidding it to perform an act outside its jurisdiction. After the issue of this writ, proceedings in the lower court etc. come to a stop.

Writ of Certiorari

- Literally, Certiorari means to be certified.
- The writ of certiorari is issued by the Supreme Court to some inferior court or tribunal to transfer the matter to it or to some other superior authority for proper consideration.
- It can be issued by the Supreme Court or the High Court to quash an order already passed by a lower court.

Writ of Quo-Warranto

- The word Quo-Warranto literally means “on what authority one is holding the public office.”
- It is a writ issued with a view to restraining from acting in a public office to which he is not entitled.
- For example, a person of 62 years has been appointed to fill a public office whereas the retirement age is 60 years. Now the appropriate High Court has the right to issue a writ of Quo-Warranto against the person and declare the office vacant.

Where to file Writ Petition?

- When a person's fundamental rights are infringed, he can move to either of the courts. It is not necessary to first move to the High Court and then to the Supreme Court.
- In the case of Rajmata Vijai Raje Scindia vs State of Uttar Pradesh, 1986 it was held that there is no specific time limit to file a writ petition in India but it is expected that it should be filed without any delay. In case there is a delay, the court asks for valid justification for the delay. Hence, a reasonable delay is justified, otherwise, the petition may be dismissed

Hierarchy of Appeals under the GST Laws

1) Section 107 of the GST Act, 2017-Appellate Authority

- ❖ Joint or Additional Commissioner (Appeals)
- ❖ Commissioner (Appeals)
- ❖ Pre-deposit (admitted dues + 10% of the balance dues)

2) Section 109 of the GST Act, 2017-Appellate Tribunal

- ❖ National Bench or Regional- where one of the issue is Place of Supply
- ❖ State Benches or Area benches where the issue is other than the above
- ❖ Pre-deposit (admitted dues + 20% of the balance dues)

Approaching the High Court when alternate remedy is available in the Statute

Even though there may be an alternative remedy, the High Court may entertain a writ petition depending upon the facts of each case. **Some exceptions to the rule of alternative remedy** as settled by Hon'ble Supreme Court are as under:-

- a. Where there is complete **lack of jurisdiction** in the officer or authority to take the action or to pass the order impugned:-
 - i. IGST on Import of Goods-State GST Officer
 - ii. CTO issued the Order for more than 2 Crore Demand
 - iii. Centre Vs State Officers administration
 - iv. Normal period vs Larger Period of limitation

- b. Where vires of an Act, Rules, Notification or any of its provisions has been challenged- **Imposition of IGST on deemed Ocean Freight in the case of CIF Imports**

Approaching the High Court when alternate remedy is available in the Statute

- c. Where an order prejudicial to the interest of the writ petitioner has been passed in total violation of principles of natural justice.
 - i. Issuance of the notice before passing the Order-Section 73(1) or 74(1)
 - ii. Affording the Personal Hearing-Section 75(4)

- d. Where enforcement of any fundamental right is sought by the petitioner.
 - i. Detention of the Goods under Section 129/129(1)(c)
 - ii. Confiscation of the Goods under Section 130
 - iii. Attachment of Bank Account/blocking the Credit Ledger

- e. Where procedure required for decision has not been adopted- Notice under Rule 142(1)(a)

- f. Where Tax is levied without authority of law.

Approaching the High Court when alternate remedy is available in the Statute

- g. Where decision is an abuse of process of law.
- h. Where palpable injustice shall be caused to the petitioner, if he is forced to adopt remedies under the statute for enforcement of any fundamental rights guaranteed under the Constitution of India.
- i. Where a decision or policy decision has already been taken by the Government rendering the remedy of appeal to be an empty formality or futile attempt.
- j. Where there is no factual dispute but merely a pure question of law or interpretation is involved.
- k. Where show cause notice has been issued with preconceived or premeditated or closed mind.
- l. Non-application of the mind on the part of the Officer

Leading decisions on the maintainability of writ when alternate remedy is available in the Statute

1. M/s. Godrej Sara Lee Ltd. Vs. The Excise and Taxation Officer & Ors. [TS-31-SC-2023-NT]

In this Judgement, the Hon'ble Supreme Court of India has made the following important observations w.r.t. maintainability of writ when alternate remedy is available in the statute-

- *The power to issue prerogative writs under Article 226 is plenary in nature. Any limitation on the exercise of such power must be traceable in the Constitution itself.*
- *Article 226 does not, in terms, impose any limitation or restraint on the exercise of power to issue writs.*
- *Mere availability of an alternative remedy of appeal or revision, which the party invoking the jurisdiction of the high court under Article 226 has not pursued, **would not oust the jurisdiction of the high court and render a writ petition “not maintainable”.***
- *Where the controversy is a **purely legal one and it does not involve disputed questions of fact but only questions of law**, then it should be decided by the high court instead of dismissing the writ petition on the ground of an alternative remedy being available.*

Leading decisions on the maintainability of writ when alternate remedy is available in the Statute

3. AC of State Tax Vs. Commercial Steel Ltd [2021 (52) G.S.T.L. 385 (S.C.)]

In this Judgement, the Hon'ble Supreme Court of India has held that-

“The existence of an alternate remedy is not an absolute bar to the maintainability of a writ petition under Article 226 of the Constitution. But a writ petition can be entertained in exceptional circumstances where there is :

- a. a breach of fundamental rights;*
- b. a violation of the principles of natural justice;*
- c. an excess of jurisdiction; or*
- d. a challenge to the vires of the statute or delegated legislation.”*

These principles have been consistently upheld by this Court in *Seth Chand Ratan v. Pandit Durga Prasad* [(2003) 5 SCC 399], *Babubhai Muljibhai Patel v. Nandlal Khodidas Barot* [(1974) 2 SCC 706] and *Rajasthan SEB v. Union of India*, [(2008) 5 SCC 632]

Approaching the High Court in the light of non-constitution of GST Appellate Tribunal u/s 109 of the CGST Act, 2017

In addition to the reasons discussed earlier, the various High Courts across the country have maintained Writ Petitions against the Orders of the First Appellate Authority under GST due to the fact that the GST Appellate Tribunal referred to in Section 109 of the CGST Act, 2017 has not yet been constituted-

- **Gulf Oil Lubricants India Ltd. Vs Joint Commissioner of State Tax (Appeal-V) 2023 (71) G.S.T.L. 366 (Bom.)** - *A large number of petitions are being filed in this Court on the ground that the GST Tribunal is not functional. Almost in all cases, protective orders are being passed.*
- **Suvarna Fibrotech Pvt. Ltd. Vs Assistant Commissioner (ST) (FAC) (2023) 4 Centax 38 (Mad.)** - *This appeal will be before a Tribunal but this writ Court is informed by learned counsel for writ petitioner that the Tribunal has not been constituted and therefore, there is no Tribunal as of today. This obtaining position is not disputed by the learned Revenue counsel.*
- **Rahul Traders Vs State of U.P. 2022 (59) G.S.T.L. 42 (All.)** - *In view of the fact that GST Tribunal has not yet been constituted, the present writ petition is entertained.*

Common GST disputes wherein the assesseees have approached the Hon'ble High Courts for relief

- **Chenna Krishnama Charyulu Karampudi Vs. Additional Commissioner (Appeal-I) (2023) 5 Centax 49 (Telangana)** - Respondent No. 2 had suo motu cancelled the GST registration of the petitioner on the ground of non-filing of returns and as GST Tribunal has not been constituted under section 109 of the CGST Act, petitioner would be left without any remedy. In the facts and circumstances of the case, it would be just and proper if the entire matter is remanded back to respondent No. 2 to reconsider the case of the petitioner and thereafter to pass appropriate order in accordance with law.
- **Tridev Enterprises Vs Additional Commissioner (Appeal-I), State Tax 2023 (71) G.S.T.L. 9 (All.)** - It is an accepted fact to both the parties that by order dated 24-2-2022, first appeal filed by petitioner was rejected ex-parte. The Division Bench of this Court on two earlier occasions held that where there is no provision under the Act for filing recall application, the Court exercising power under Article 226 of Constitution could intervene in the matter and direct the authorities to consider the recall application and pass appropriate order.

Common GST disputes wherein the assesseees have approached the Hon'ble High Courts for relief

The following are the common areas/issues/matters in respect of which the assesseees have approached the Hon'ble High Courts to seek relief-

- When there is a **Question of Jurisdiction** – Whether the Show Cause Notice was issued and the Order was passed by the proper officer authorized to do so - Central Vs State Jurisdiction.
- **GSTR-2A vs GSTR-3B** – Denial of ITC to buyers when supplier has not paid the tax.
 - Effective date of implementation of Section 16(2)(aa) – 01.01.2022
 - Proceedings to be initiated against supplier when the purchases are bona fide – Madras HC
 - ITC shall not be denied on the ground that the transaction is not reflected in GSTR-2A – Kerala HC
- **Taxability of Mining Royalty under RCM** – Whether Royalty is a 'Tax' or 'Consideration for service' – Serial No. 5 of Notification No. 13/2017- CT(R) dt. 28.06.2017 – Stay Order issued by the Hon'ble Supreme Court in the case of Lakhwinder Singh v. Union of India – [2021] taxmann.com 168(SC).

Common GST disputes wherein the assesseees have approached the Hon'ble High Courts for relief

- **Best Judgement Assessment Orders** - Validity of Best Judgement Assessment Orders passed under Section 62 of the CGST Act, 2017 when the GST returns are not filed – Legal position when the returns are filed after the expiry of thirty days from the date of issue of the Best Judgement Assessment Order?
- **Stay/Dispensation of Pre-deposit** required to be made before filing an Appeal u/s 107(6) of the CGST Act, 2017 – Section 107(6) requires that an amount equal to ten percent of the amount of tax in dispute (up to max. Rs. 25 Crores) arising from the order impugned needs to be deposited before filing an appeal before the First Appellate Authority.
- **Cancellation of GST Registration** – The proper officer exercising the powers conferred upon him under Section 29 of the CGST Act, 2017 may suo-moto cancel the GST Registration of the taxpayer for various reasons including contravention of provisions of the Act or Rules, non-filing of GST returns, non-commencement of business, fraud, etc. – Various High Courts have observed that the cancellation of GST Registration is not in the interest of the Revenue – Remanded the matter back to the proper officer for reconsideration.

Common GST disputes wherein the assesseees have approached the Hon'ble High Courts for relief

- **Invocation of Extended Period of Limitation** – Whether the extended period of limitation prescribed under Section 74 of the CGST Act, 2017 be invoked – Whether any fraud, willfull-misstatement or suppression of facts has actually taken place - Whether the time limit of **five years** be applicable?
- **Imposition of Penalty under Section 74** – Whether the imposition of 100% penalty is correct in all circumstances – Can there said to be any suppression when returns are filed – Can Penalty under Section 74 be imposed when the issue involved is interpretation of law?
- **Detention of Goods under Section 129** – Can the goods be detained due to a clerical error in the E-way Bill or when the E-way Bill has expired due to breakdown of the vehicle or for reasons outside the control of the taxpayer?
- **Issue of summons to Managing Director under Section 70 of the CGST Act, 2017**

Common GST disputes wherein the assesseees have approached the Hon'ble High Courts for relief

- **Multiplicity of the proceedings like Audit & inspection simultaneously**
- **Audit & Returns scrutiny simultaneously**
- **Show cause notices contrary to monitory limits fixed by the GST enactment**
- **Personal hearing conducted one Officer however Order passed by some other the Officer**
- **SCN must be given by the Officer other than Officer who inspected & searched the Premises**

Common GST disputes wherein the assesseees have approached the Hon'ble High Courts for relief

- **Delay in Filing of Appeal** – Section 107 of the CGST Act, 2017 requires that an appeal should be filed before the First Appellate Authority within three months from the date on which the order is communicated to the assessee. The Appellate authority may allow the appeal to be presented within a further period of one month if he is satisfied that the assessee is prevented by sufficient cause from presenting the appeal within 3 months. Can a delay of more than one month be condoned by the Appellate Authority?
- **Order passed without issue of SCN** – Section 73 as well as Section 74 require that the proper officer shall issue a Notice to show cause as to why the amount determined by him is not payable – Order cannot be passed without the issue of the Show Cause Notice under Section 73 or 74 of the CGST Act, 2017.

Common GST disputes wherein the assesseees have approached the Hon'ble High Courts for relief

- **Recovery during pendency of Appeal** – Section 107(7) of the CGST Act, 2017 states that when the mandatory amount of pre-deposit required to be made for filing an Appeal before the First Appellate Authority is paid and when the appeal is pending before the First Appellate Authority, the recovery proceedings for the balance amount shall be deemed to be stayed.
- **Provisional Attachment of Bank Account** – Section 83 of the CGST Act, 2017 confers powers to the Commissioner to attach provisionally the property, including bank account of the taxable person for the purpose of protecting the interest of the revenue – Such attachment shall cease to have effect on the expiry of a period of one year from the date of order of provisional attachment.
- **Radha Krishna Industries vs State of HP 2021 (48) G.S.T.L. 113 (S.C.)**

GST journey and its transformative features

Appellate Structure

Why GST Tribunal Required?

What is GST Tribunal

Structure of GSTAT before revision

Required Qualification of Members

Revenue Bar Association Vs. Union of India

Issues faced in constitution of GSTAT

Initiatives taken by the Government to setup GSTAT

Discussion in GST Council Meeting

Revised structure of GSTAT

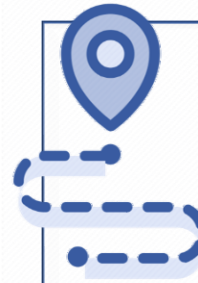
Required qualification of members after revision

Old Vs. New structure

GST Journey and its transformative features



On July 1, 2017, India introduced the Goods and Services Tax (GST) to replace the previous multitude of central and state taxes, addressing the shortcomings of the previous taxation system.



GST is a destination-based consumption tax in which both the Central and State governments levy taxes on a shared tax base.



There has been a notable rise in the count of GST-compliant taxpayers and an average monthly GST collection of INR 1.5 lakh crore during the fiscal year 2022-23.



Enhanced oversight by tax authorities has led to a substantial decrease in manual interventions.



GST integrated technology and introduced e-invoicing, e-filing for refunds, online appeals, and automated approval for the Letter of Undertaking (LUT), among other measures.

Why GST Tribunal Required?

Quasi Judicial Authority

- The tribunal is Quasi-Judicial Authority
- It is a Final fact-finding authority

Hardship faced by taxpayers

- The aggrieved taxpayer had to approach the high court through the writ, post receipt of an order from an appellate authority.
- Due to the pending backlog, high courts cannot dispose of the matters expeditiously.

GSTAT PRESSING PRIORITY

- Almost 6 years of implementation of GST, discussion around setting up GSTAT are still in progress.
- Expected to see increase in number of litigation in near future as the limitation period of three years from the due date of the annual return for the FY 17-18 and FY 18-19 is fast approaching.

What is the GST Tribunal

GST Appellate Tribunal is constituted under Section 109 of the Central Goods and Services Tax Act, 2017.

It serves as the second appellate authority within the GST framework.

Original adjudication and the first appeal are handled by individual officers under the Act.

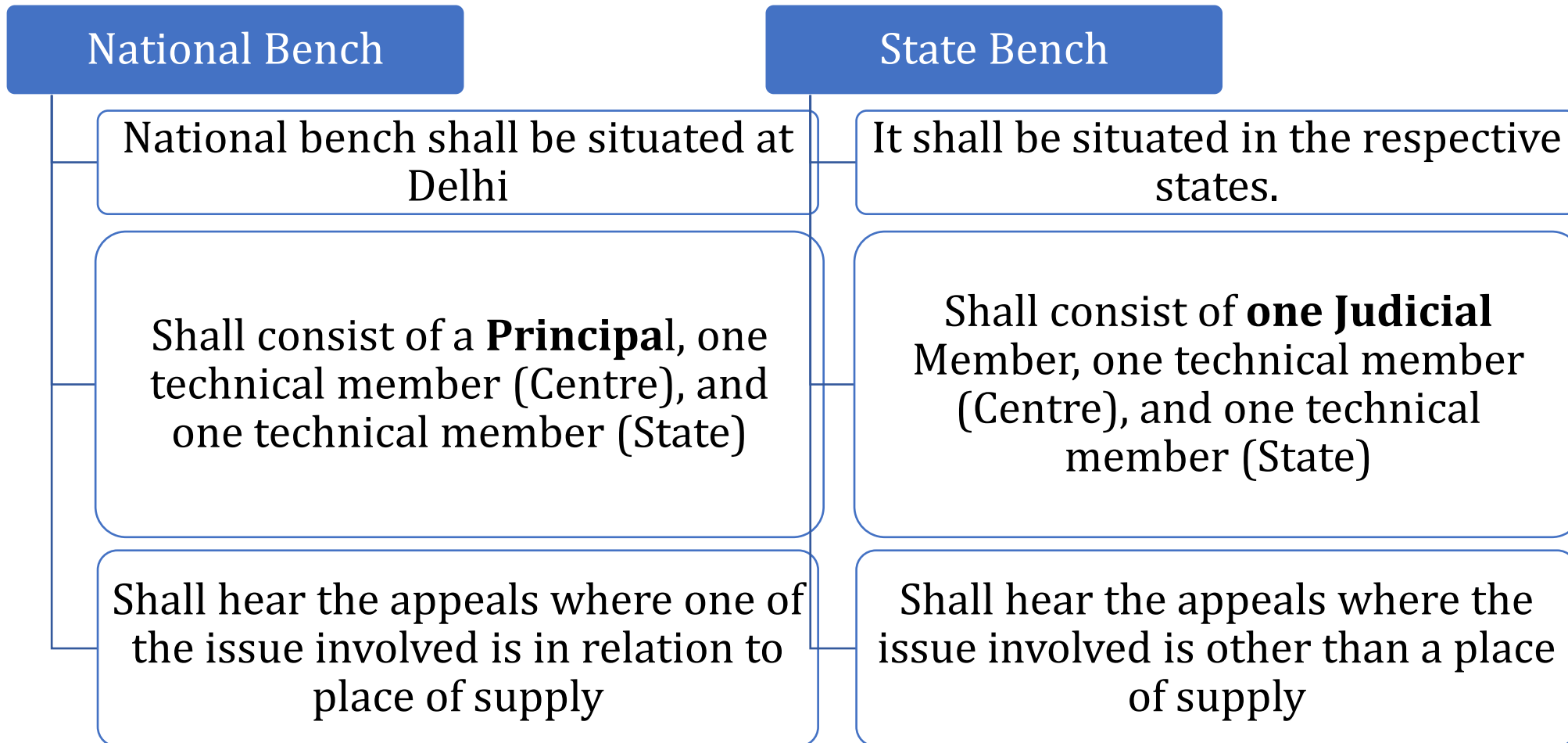
Second appeals against the orders of the first appellate authorities in both Central and State tax administrations are directed to the GST Appellate Authority under the CGST Act.

The GST Appellate Tribunal has the responsibility to hear appeals under all four GST laws enacted by both Central and State authorities.

It acts as the first forum where the adjudication process converges under all GST laws and tax administrations.

Structure of GSTAT before revision

GSTAT would consist of two benches namely National Bench and State Bench.



Required Qualification of Members

Principal

Judge of supreme court
or

Chief Justice of High
Court or

Has been a judge of high
court for a period
exceeding 5 years.

Judicial Member

Judge of High Court

District Judge qualified
to be appointed as High
Court Judge

Member of Indian Legal
Services and who has
held a post not less than
Additional Secretary for
three years;

Technical member (Centre)

Member of Indian
Revenue Services, Group
A, who has completed at
least 15 years of service
in Group A.

Technical Member (state)

Officer of State
government not below
the rank of Additional
Commissioner having at
least three years of
experience in the
administration of
existing law or SGST or
in the field of

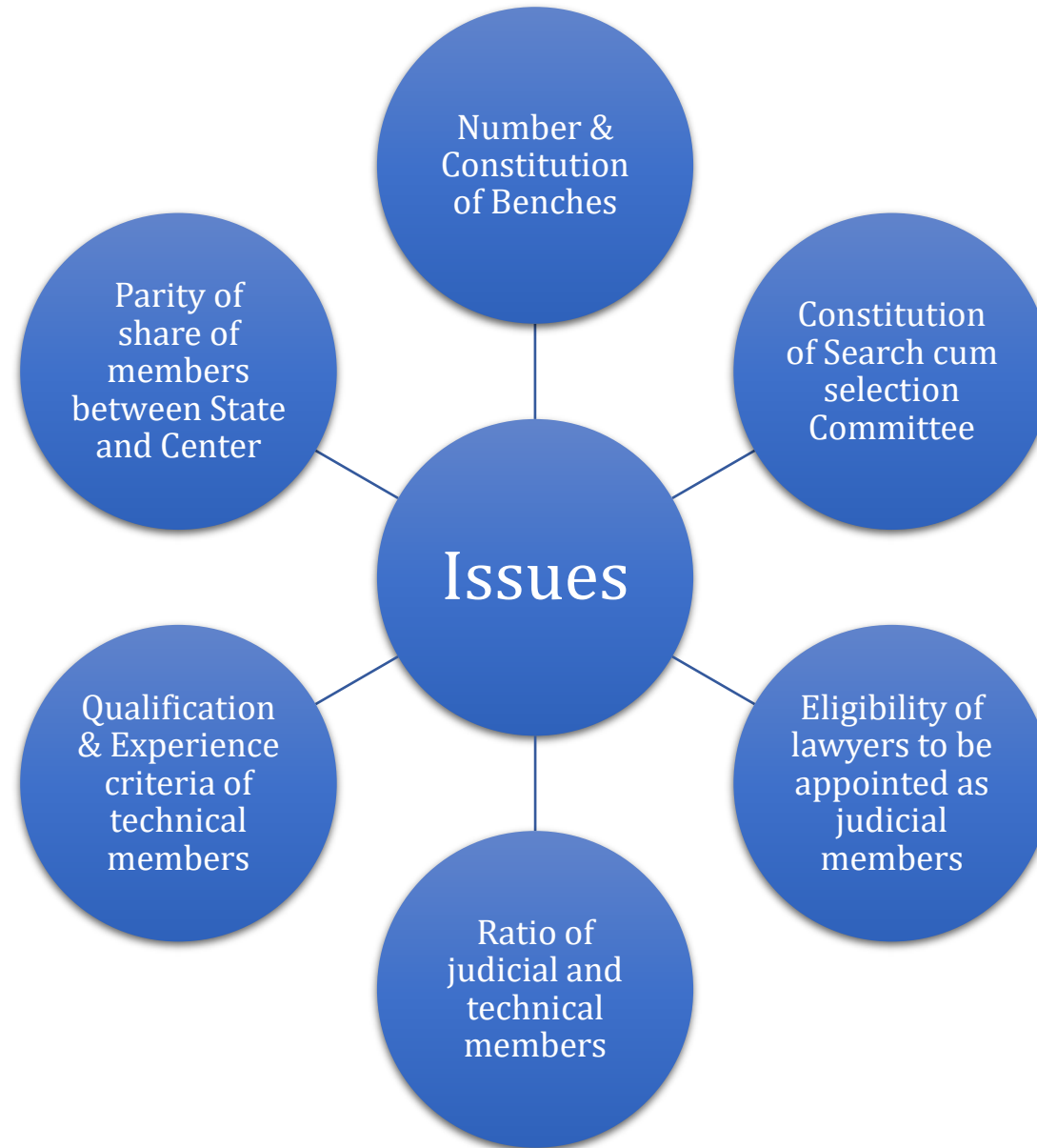
Revenue Bar Association Vs. Union of India

Issues raised in this Case:

- Whether the administrative members outnumber the judicial member is violative of Articles 14 and 50 of the constitution.
- Whether the exclusion of advocates from being considered for appointment as a Judicial member is violative of Article 14.

Hon'ble High Court of Madras held that **“The number of expert members, therefore, cannot exceed the number of judicial members on the bench”** and struck down the relevant provisions of the law.

Issues faced in Constitution of GSTAT



Initiative by Government to setup GSTAT

Constitution of a group of members to recommend necessary amendments.

Amendment proposed in Finance Bill 2023 presented before Lok Sabha.

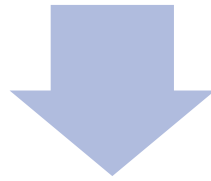
Initiative taken
by the
Government to
Setup GSTAT

Extension of time limit of filing an appeal, based upon setting up of GST appellate tribunal.

Resolved issue relating to the ratio between judicial and technical members and parity of share of members between state and center.

Discussion in GST Council meeting

After the series of discussion in different council meeting finally in the 50th GST Council meeting it was decided that there should be one GST Appellate Tribunal with a Principal Bench and State Benches. Each Bench of the Appellate Tribunal would consist of four members consisting two judicial members and two technical members.



To give effect to above discussions, section 109 of the CGST Act was amended by Finance Act.

Old Vs New Structure

Heading	Prior to revision	After Revision
No. of Benches	<p>Consist of two benches namely:</p> <ol style="list-style-type: none">1. National Bench2. State Bench <p>Each bench would consist of three members, comprised of one judicial member, one technical member (centre), and one technical member (state).</p>	<p>Consist of two benches namely:</p> <ol style="list-style-type: none">1. Principal Bench2. State Bench <p>Each bench would consist of four members, comprised of two judicial members, one technical member (centre), and one technical member (state).</p>

Old Vs New Structure

Heading	Prior to revision	After Revision
Qualification of Principal	A person who has been a High Court Judge and who has served for period exceeding 5 years was eligible of appointment as Principle.	Only a person who has been a Supreme Court judge or High Court Justice can be appointed as a Principal.
Qualification of judicial member	Earlier member of Indian Legal Services and who has held a post not less than Additional Secretary for three years was eligible for appointment as judicial member	Only a High Court judge or District Judge or Additional district are eligible for appointment as a judicial members.

Areas to be focused in effectively drafting an appeal

- Updated with the law (Sections, Rules, Notifications & Circulars)
- Understanding of Landmark and jurisdictional High Court Decisions (both in favor & and adverse)
- Check Judge's similar decisions (both in favor and adverse)
- Verify who is representing the department
- Argue the issue and conduct as per the judge

Areas to be focused in effectively drafting an appeal

- Attending personal hearings in the tribunals is the best way to learn
- Approach in the Tribunal – To the point, short, along with brief synopsis
- Facts drafted should be self-explanatory (best judgment)
- Discretionary powers – Therefore, it is essential to explain to them the objective of the provision.
- Amendment – What has changed and why it is changed

Important Points regarding procedures to be followed at Tribunal

- The language of the Tribunal shall be in English. However, the parties to a proceedings before the Tribunal are allowed to file documents drawn up in Hindi. Moreover, a Bench may also permit the use of Hindi in its proceedings **[Ref: Rule 5 of the CESTAT (procedure) Rules]** .
- The final order passed by Tribunal is in English. However, the Tribunal may pass such orders in Hindi if deemed fit. If order passed by Tribunal is in Hindi, then every such order is required to be accompanied by duly attested English translation of the same.
- Each aggrieved person is required to file a separate appeal. Common appeals, or joint appeals are not allowed **[Ref: Rule 6 A of the CESTAT (Procedure) Rules]**.

Technicalities

- **Time available is 3 months** from the date of receipt of order. In case of delay file **COD** along with application fee of Rs 500 (in erstwhile regime). Ensure postal acknowledgement for receipt of order is obtained otherwise file RTI.
- **Mandatory Pre-deposit** (in ST cases Pre-Deposit for Penalty also)
- Verify whether to file before the Appellate Tribunal or the Revisional Authority.
- Check whether impugned order has given findings for all the grounds of appeal made in O-I-A.
- Check whether all the grounds of appeal have been countered with appropriate grounds.

Technicalities

- If the OIA relies on any decisions in support of its findings, check the relevance of such decision in the context of the present case and counter the same appropriately.
- Ensure all the documents such as SCN, SCN Reply, OIO, Appeal are obtained from client.
- Demand draft on the basis of quantum of demand, interest and penalty.
- Certified true copy of OIA

Areas to be focused in effectively drafting an appeal

- Start drafting with the **title** “In the Customs, Excise and Service Tax Appellate Tribunal.”
- **Identify the parties** (the opposing party or the tax authorities). Mention their names, addresses and status.
- Include a **brief description of the case**, such as “Appeal against Order No. [CESTAT order number] dated [order date].”
- **Provide an index** to help navigate through the appeal, listing the main sections and attachments.
- **Brief statement of facts:** Provide a concise overview of the relevant facts and events that led to the disputes.

Areas to be focused in effectively drafting an appeal

- **Grounds of Appeal:** List the specific grounds on which you are challenging the CESTAT order. These should be clear and concise, detailing why you believe the order is incorrect.
- **Legal Arguments:** Present your legal arguments for each ground of appeal. Reference relevant statutes, case laws and legal principles. Explain why the CESTAT decision should be overturned.
- **Factual Arguments:** Provide factual arguments supporting your legal contentions. Include evidences, documents, or witness statements that strengthen your case.
- **Prayer or Relief Sought:** Clearly state the relief or remedy you are seeking from CESTAT. Specify if you want order to set aside, modified or any other specific action.

Areas to be focused in effectively drafting an appeal

- **Verification:** Include a verification statement where you declare the appeal to be true and correct to the best of your knowledge.
- **Enclosures:** List all the documents to support your appeal.
- **Signature:** Sign the appeal and provide the date of signing. If you are representing a client, ensure you have necessary authorization to act on their behalf.
- Mention the **jurisdiction** of CESTAT over the matter and confirm that the appeal is filed within the applicable **limitation period**.
- Follow the prescribed procedures and deadlines for filing the appeal with CESTAT, which may include the **payment of any required fees**.
- **Serve** a copy of the appeal to the opposing parties and tax authorities.

Guidelines for filing appeals:

- Ensure the following before filing of appeal:
 - ✓ Make sure it is filed in the prescribed form (EA-3, EA-5, CA-3, CA-5, ST-5, ST-7, APL - 05)
 - ✓ All the sets of appeal must be originally signed, stamped and should bear verification/ affidavits by the applicants.
 - ✓ Original set is filed with the Original /certified copy of impugned order (attested by the department or Advocate/C.A/Consultant duly authorized by the appellant).
 - ✓ In 2nd, 3rd & 4th Sets of the appeal, copy of the impugned order shall be duly attested by the appellant or his authorized representative.
 - ✓ The appeal should be filed along with a court fee payable by way of a Demand Draft.
 - ✓ Ensure all the papers of appeal are in legal size.
 - ✓ Ensure the appeal is properly indexed page numbered and all pages are legible.
 - ✓ It is filed in Quadruplicate (5sets in cases of Anti-dumping cases)

Guidelines for filing appeals:

- Ensure the following before filing of appeal:
 - ✓ Authorization/ Vakalatnama is attached.
 - ✓ Evidence of mandatory deposit (as envisaged u/s 129E of Customs Act 1962/35F of CE Act 1944) should be undertaken that the amount has been deposit against the impugned order under which the appeal has been filed in this Tribunal.
 - ✓ Board resolution should be furnished in case of appeal signed by the authorized signatory.

THANK YOU

*For any clarification
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