

FORM ST – 5

Form of Appeal to Appellate Tribunal under section 86 of the Finance Act, 1994 (32 of 1994)

In the Customs, Excise and Gold (Control) Appellate Tribunal
Appeal No. _____ of _____ 20_____

_____ Appellant

v.

_____ Respondent

1. The designation and address of the authority passing the order appealed against.
2. The number and the date of the order appealed against
3. Date of communication of a copy of the order appealed against.
4. State / Union territory and the Commissionerate in which the order / decision of assessment / penalty / interest was made.
5. Designation and address of the adjudicating authority in cases where the order appealed against is an order of the Commissioner (Appeals)
6. Address to which the notices may be sent to the appellant.
7. Address to which the notices may be sent to the respondent.
8. Whether the decision or order appealed against involved any question having a relation to the value of the taxable service for purposes of assessment; if not , difference in tax or tax involved, or amount of interest or penalty involved, as the case may be.
- 8A. (i) Period of dispute
(ii) Amount of tax if any, demanded for the period mentioned in item (i)
(iii) Amount of refund, if any, claimed for the period mentioned in item (i)
(iv) Amount of interest involved.
(v) Amount of penalty imposed.
9. Whether tax or penalty / interest is deposited; if not, whether any application for dispensing with such deposit has been made (a copy of the challan under which the deposit is made shall be furnished).
- 9A Whether the appellant wishes to be heard in person.
- 10 Reliefs claimed in appeal.

STATEMENT OF FACTS

Grounds of appeal

- (i)
- (ii)
- (iii)
- (iv)

Signature of the authorized representative, if any

Signature of the appellant

Verification

I, _____ the appellant, do hereby declare that what is stated above is true to the best

of my information and belief.

Verified today, the _____ day of _____ 20 _____

Place:

Date:

Signature of the authorized
representative, if any

Signature of the appellant or his
authorized representative

Note :-

- (1) The appeal including the statement of facts and the grounds of appeal 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).
- (2) The form of appeal shall be in English (or Hindi) and should set forth, concisely and under distinct heads, the grounds of appeal without any argument or narrative and such grounds be numbered consecutively.
- (3) The fee of Rs. 200 required to be paid under the provisions of the Act shall be paid through a crossed bank draft in favour of the Assistant Registrar of the Bench of the Tribunal on a branch of any nationalized bank located at the place where the Bench is situated and demand draft shall be attached to the form of appeal.