FORM NO.E.A.-5
[See rule 7]

Form of appeal or application to Appellate Tribunal under sub-section (2) of section 35B or under sub-section (1) of section 35E of the Act

IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL

APPEAL No……………………… of 20…

……………………………………………………………………. Appellant/ Applicant

Vs

……………………………………………………………………. Respondent

1. Assessee Code*   Location Code**   PAN or UID***

E-Mail Address  Phone No.  Fax No.

2. The designation and address of the Appellant Commissionerate (if the appeal is filed on the basis of the authorisation given by the Committee of Commissioners under sub-section (2) of section 35B of the Act. A copy of the authorisation shall be enclosed)

3. The designation and address of the Applicant (if the application is filed on the basis of an order of the Committee of Chief Commissioners under sub-section (1) of section 35E of the Act. A copy of the order shall be enclosed).

4. Name and address of the respondent.

5. Number and date of the order against which the appeal or application is filed.

Dated

6. Designation and address of the officer passing the decision or order in respect of which this appeal or application is being made.
7. State or Union territory and the Commissionerate in which the decision or order was made.

8. Date of receipt of the order referred to in (5) above by the Commissioner of Central Excise or by the jurisdictional Chief Commissioner of Central Excise, as the case may be.

9. Date on which order under sub-section (1) of section 35E of the Act, has been passed by the Committee of Chief Commissioners.

10. Date of receipt of the order referred to in (9) above by the applicant.

11. Whether the decision or order challenged involves any question having a relation to the rate of duty of excise or to the value of goods for the purpose of assessment.

12. Description and classification of goods.

13. Period of dispute.

14 (i) Amount of duty demand dropped or reduced for the period of dispute.

   (ii) Amount of interest demand dropped or reduced for the period of dispute.

   (iii) Amount of refund sanctioned or allowed for the period of dispute

   (iv) Whether no or less fine imposed?

   (v) Whether no or less penalty imposed?

   (vi) Market value of seized goods.

15. Whether any application for stay of the operation of the order challenged against has been made?

16. Subject matter of dispute in order of priority (please choose two items from the list below)
   [i) Classification – indicate the Chapter(s), ii) Valuation-whether related persons issue or Others, iii) SSI Exemption, iv) Application of Exemption Notification- indicate the Notfn. No., v) CENVAT, vi) Seizure / Clandestine removal, vii) Refund (other than rebate), viii) Others]

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17. If the appeal is against an Order-in-Appeal of Commissioner (Appeals), the number of Orders-in-Original covered by the said Order-in-Appeal.

18. Whether the respondent has also filed appeal against the order against which this appeal or application is made?

19. If answer to serial number 18 above is ‘yes’, furnish the details of appeal.
20. Whether the appellant or applicant wishes to be heard in person?

21. Reliefs claimed in appeal or application.

**Statement of facts**

**Grounds of appeal or application**

Signature of the authorised Representative of the appellant/applicant, if any. Signature of the appellant/applicant

Note.-The appeal or application including the statement of facts and the grounds of appeal or application shall be filed in quadruplicate accompanied by an equal number of copies of the decision or order (one of which at least shall be a certified copy) passed by the Commissioner of Central Excise/Appeals and a copy of the order passed by the Committee of Commissioners under sub-section (2) of section 35B of the Act or an order passed by the Committee of Chief Commissioners under sub-section (1) of section 35E of the Act.

* 15 digit Permanent Account Number (PAN) - based registration number to be furnished if respondent is a registered person

** Commissionerate/Division/Range code (Location Code) to be also mandatorily furnished for the registered person. This Code can be procured from the website https://cbec.nsdl.com – ‘Assessee Code Based Search’, enter the assessee registration number and it will give the Location Code of the assessee. Alternatively, one can go to another website, www.aces.gov.in, then to the drop-down menu ‘central excise’, then click on ‘know your location’, then click on the relevant ‘State’ and then the concerned ‘Commissionerate’.

*** To be furnished for the respondent who is a non–registered person. Unique Identification (UID) number to be furnished where PAN is not available.”