

**FORM NO.E.A.-4**  
[See rule 6 (2)]

**Form of Memorandum of Cross-Objections to the Appellate Tribunal under  
sub-section (4) of section 35B of the Act**

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL**

Cross-Objection No..... 20...  
In Appeal No..... of 20....

.....Appellant/ Applicant

Vs

.....Respondent

1. Assessee Code\*

Location Code\*\*

PAN or UID\*\*\*

E-Mail Address

Phone No.

Fax No.

2. State or Union territory and the Commissionerate in which the order or decision of Assessment, penalty, fine was made.

3. Date of receipt of notice of appeal or application filed with the Appellate Tribunal by the appellant or, as the case may be, the Commissioner of Central Excise.

4. Number and date of the order appealed against.

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Dated

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5. Address to which notices may be sent to the respondent.

6. Address to which notices may be sent to the appellant or applicant.

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

8. Description and classification of goods

9. Period of dispute

10. (A) In case of cross-objections filed by a person other than the Commissioner of Central Excise:

- (i) Amount of duty, if any, demanded for the period of dispute.
- (ii) Amount of interest involved upto the date of order appealed against
- (iii) Amount of refund, if any, rejected or disallowed for the period of dispute
- (iv) Amount of fine imposed.
- (v) Amount of penalty imposed.
- (vi) Market value of the seized goods.

(B) (i) Amount of duty or fine or penalty or interest deposited. If so, mention the amount deposited under each head in the box below. (A copy of the challan under which the deposit is made shall be furnished)

Duty	Fine	Penalty	Interest

(ii) If not, whether any application for dispensing with such deposit has been made?

11. (A) In case of cross-objections filed by the Commissioner of Central Excise;

- (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?
- (ii) Whether no or less penalty imposed?

(B) Whether an application for staying the operation of the order appealed against has been made?

12. 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**]

Priority 1	Priority 2

13. Service Tax Assessee Code, if registered with Service Tax.

14. Give the details of Importer Exporter Code (IEC), if registered with Director General of Foreign Trade.

15. Reliefs claimed in memorandum of cross -objections.

### Grounds of Cross-objection

Signature of the authorised representative, if any.

Signature of the respondent

### Verification

I, .....the respondent, do hereby declare that what is stated above is true to the best of my information and belief.

Verified today, the ..... day of ..... 20.....

Signature of the authorised representative, if any.

Signature of the respondent

**Notes.-** (1) If the memorandum is filed by any person, other than the Commissioner of Central Excise, the grounds of cross-objection and the form of verification shall be signed by the respondent in accordance with rule 3 of the Central Excise (Appeals) Rules, 2001.

(2) The memorandum of cross-objections shall be filed in quadruplicate accompanied by an equal number of copies of the order (one of which at least shall be a certified copy) appealed against.

(3) The memorandum of cross-objections shall be in English (or Hindi) and should set forth, concisely and under distinct heads, the grounds of the cross-objection without any argument or narrative and such grounds should be numbered consecutively.

(4) The number and year of appeal or application, as the case may be, as allotted by the office of the Appellate Tribunal and appearing in the notice of appeal or application, as the case may be, received by the respondent is to be filled in by the respondent.

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\* 15 digit Permanent Account Number (PAN) - based registration number to be mandatorily furnished by registered persons

\*\* Commissionerate/ Division/ Range code (Location Code) to be also mandatorily furnished by registered persons. 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](http://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 by non –registered persons. Unique Identification (UID) to be furnished where PAN is not available.

Where the memorandum of cross-objections is filed by the Commissioner of Central Excise, the above details to be furnished by the Commissioner of Central Excise in respect of the appellant.