

## **Guidelines/Instructions for e-filing of appeal**

1. Appellants who intend to file appeal online must register themselves one time with their credentials on the e-filing portal. They will receive communication from the registry about the status of registration in their registered mobile number and email address within 24 hours. Each registered Applicant will be provided with a dashboard containing the details and status of the appeals filed by them. Single registration is allowed for one jurisdictional Commissionerate even if different Divisions working under it are authorized to file separate appeals of their respective jurisdiction.
2. The Appellant may select the filing menu to start e-filing of appeals, applications etc. It is advised to go step by step to fill all columns before finally submitting the e-appeal.
3. Appeal Forms namely, EA-3, EA-5, CA-3, CA-5, ST-5, ST-7, as the case may be, are available. *The date of presentation of appeal for the purpose of limitation shall be the date on which Diary Number is generated for the appeal on successful submission of memorandum of appeal online.*
4. **The Appellant shall provide the correct email address and mobile number of the Respondent for the purpose of electronic transmission/intimation of appeals filed. Providing wrong email address/mobile number of the respondent will be treated as defective appeal.**
5. Appeal memo, documents etc. may be uploaded in the following sequence with each header starting on a fresh page. For example, if the EA-5 ends on page 3, the Statement of Facts shall start from page-4 and likewise, with continuous running page number:-

- a) Index
- b) EA-3/ EA-5/ CA-3/ CA-5/ ST-5/ST-7
- c) Statement of Facts
- d) Grounds of Appeal
- e) Prayer
- f) Verification
- g) Undertaking
- h) SCN/Bills of Entry
- i) Impugned Order (OIO and OIA)
- j) Other documents (including review order)
- k) Case laws
- l) Authorization/Vakalatnama

Appeal/Application will render themselves defective, if the above sequence is not followed.

6. The text documents including Statement of Facts, Grounds of Appeal, Reliefs Sought, Verification and Undertaking should be typed in double space having "14" font size on "Times Roman Style".
7. Documents which are not a text document should be scanned using any image resolution of 300 DPI (dots per inch) in Optical Character Recognition (OCR) searchable mode and saved as PDF documents.
8. The text documents and scanned document must be converted into OCR searchable in Portable Document Format using any PDF converter and uploaded in the index. Each document size should not exceed 25 MB. A

single document exceeding 25 MB may be split into multiple documents.  
(Special characters are not allowed for the file name).

9. The e-filing shall not be watermarked or encrypted. The e-filed documents shall not contain any virus, malware, spamware, trojan horse or the like. All the e-filed documents shall be legible and free of marking, track changes or annotation.
10. Appeal memo shall be signed by the Applicant/Authorized signatory at appropriate places before being uploaded. Impugned Order Should also be certified in the same manner as provided by rules before being uploaded. *Original documents including certified copy of the impugned order which are e-filed should be produced before the Tribunal, if so directed by the Bench and the same shall be preserved till the final disposal of the case.*
11. Security code token will be sent to the Respondent by text message/email after every appeal filed by the Appellant is finally registered. The Respondent should also register with the e-filing module to get their own dashboard on the website and the security code may be entered to view the appeal papers. No separate mail will be sent to the Respondent attaching the appeal papers. The Respondent may file Cross Objection/other documents within such time as has been prescribed in the Act/Rules. The date of receipt of appeal memo for the purpose of filing Cross Objection, if any, will be the date of receipt of text message/email containing the security code in respect of the subject appeal. The date of presentation of Cross Objection for the purpose of limitation shall be the date on which Diary number is generated on successful online submission of the Cross Objection.
12. To rectify the defects, if any, the user may select re-file option within the defective cases tab in the dashboard. No separate or fresh appeal/application

need to be filed. All defects may be rectified at once before final submission to avoid repetition of defect memo.

13. Appeal fee, as applicable, may be paid through e-payment gateway:
- a). Rs. 1,000/- where Duty, Tax, Interest and Penalty do not exceed 5 lakhs.
  - b). Rs. 5,000/- where Duty, Tax, Interest and Penalty do not exceed 50 lakhs.
  - c). Rs. 10,000/- where Duty, Tax, Interest and Penalty exceed 50 lakhs.
  - d). Rs. 15000/- in case of anti-dumping cases.
14. Other procedures relating to filing of appeals/applications/cross objections will continue to be governed by the provisions of CESTAT (Procedure) Rules 1982.

I have read the instructions and undertake that I am filing the Appeal/Application/Cross Objection/Documents as per CESTAT (Procedure) Rules, 1982 and adhering to other instructions issued from time to time.