

**Office of the Commissioner of Customs  
Custom House, Cochin – 682 009.**

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**Trade Facility No.14/2005**

Subject: Filing of Central Excise and Customs appeals before Commissioner (Appeals) –  
Amendment of Procedure - Regarding.

The Trade and Public is hereby informed that the Expert Group constituted to carry out an in-depth study of departmental procedures to find out lacunae in dealing with appeal matters has put forth some recommendations, which were accepted by the Central Board of Excise & Customs for implementation. They are as follows:

- (1) the appellant must serve a copy of the appeal on the respondent adjudicating authority, so that he can take appropriate timely action, for defending the case including engagement of an advocate, in important cases, involving substantial question of law and/or high revenue stake; and
- (2) the Office of the Commissioners (Appeals) must send a copy of the hearing intimation memo, to the respondent adjudicating authority, simultaneously with the appellant.

2. In terms of rule 3(3) and rule 4(2) of the Central Excise (Appeals) Rules, 2001 and similarly in terms of corresponding provision of rule 4(2) of the Customs (Appeals) Rules, 1982, an appeal is filed in duplicate.

3. The practice being followed in this Custom House is that the Office of the Commissioner (Appeals) sends a copy of appeal to the respondent adjudicating authority; and a copy of hearing intimation memo is also sent to the said authority regularly. In cases of departmental appeals, a copy of the appeal is invariably sent to the assessee so as to enable them to file a rejoinder.

4. All assessees, importers, exporters aggrieved by the orders passed in any case relating to this Custom House are now therefore, required to serve a copy of the appeal to the respondent adjudicating authority in addition to the copies submitted to the Office of the Commissioner (Appeals). The appellant shall submit a proof of service before the Commissioner (Appeals), before the appeal is heard.

5. Any difficulty in the implementation of these guidelines may be brought to the notice of the Commissioner of Customs for immediate guidance.

F.No.C1/ 56/2005-TU  
dated the 18<sup>th</sup> October, 2005.

sd/-  
( D D Ingty )  
Commissioner of Customs

// Attested //

( Devasish Paul )  
Appraiser ( Tariff Unit )

Copy to: Commissioner (Appeals)/Addl. Commissioner /Joint Commissioners/ All Asst. & Dy.  
Commissioners / Appeal Unit / Appraising (Import) / Group VII / SIB / Review Cell /  
Arrears Section / DBK Section / Airport / P. A. D / Docks/Special Division.