

General Guidelines for e-filing

WHO CAN FILE APPEALS?

Appellants, their advocates and consultants who are registered on the e-filing portal.

How?

1. Register as a user on the e-filing portal (one-time)
2. Log in using the user ID
3. File appeals and you will get a confirmation of the registration of the appeals by SMS and email.

REGISTRATION

1. In your web browser, type <https://efiling.cestat.gov.in/> click New user? Signup.
2. Choose from the three options- Appellant, Advocate or Consultant.
3. Enter your details including your mobile number and email ID and register as a user.
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. Where, the Appellant is the ASSESSEE/ Tax Payer, the department's mobile number is not mandatory.

FILING APPEALS

1. Log in using your registered userID and password after approval of your registration request.
2. Appellant may, then, 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, whichever applicable, may be selected. *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. 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 itself defective, if the above sequence is not followed.

SPECIFIC GUIDELINES FOR FILING

1. The text documents including Statement of Fact, Ground of Appeal, reliefs sought, Verification and Undertaking should be typed in double space having 14" font size on Times Roman Style.
2. Documents which are not a text document should be scanned using an image resolution of 300 DPI (dots per inch) in Optical Character Recognition (OCR) searchable mode and saved as PDF documents.
3. The text documents and scanned documents must be converted into OCR searchable in Portable Documents Format (PDF) using any PDF converter and uploaded in the Index. Each document size should not exceed 50 MB. A single document exceeding 50 MB may be split into multiple documents. (Special characters are not allowed for the file name).
4. 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.
5. 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.
6. Security code token will be sent to the Respondent (**Where appellant is Department**) by text message/email after every appeal filed by the Appellant is finally registered. 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.
7. 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 Dairy number is generated on successful online submission of the Cross Objection.
8. 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.
 9. If uploaded document is illegible a typed copy should be uploaded.
 10. Bookmarked file option may be exercised for the purpose of hearing.

PRE-DEPOSIT DETAILS

1. State the mode of payments made by challan, GAR-7, TR-6, etc. or appropriated by the adjudicating authority.
2. If multiple modes of payments are made, state so.
3. The proof of such payments shall be uploaded in the tab Document Upload after Appeal Memo tab by selecting Challan/Proof of pre-deposit from drop down menu of Document Type.

APPEAL FEES

1. 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. 15,000/- in case of anti- dumping cases.
2. Application fee of Rs 500/- shall be paid through e-payment gateway for each application to be filed.

MENTION

Mention before the court shall be in prescribed form and sent one day in advance to the registry by e-mail.

EMAIL ID

E-mail ID of each benche is the following-

1. Delhi- cestatdel.e@gmail.com
2. Mumbai- cestatmum.e@gmail.com
3. Kolkata- cestatkol.e@gmail.com
4. Chennai- cestatche.e@gmail.com
5. Bangalore- cestatbang.e@gmail.com
6. Ahmadabad- cestatahm.e@gmail.com
7. Allahabad- cestatall.e@gmail.com
8. Chandigarh- cestatcha.e@gmail.com
9. Hyderabad- cestathyd.e@gmail.com

CONTACT

For all kinds of queries, mail to cestatcomputer@gmail.com. The Computer Section resolves to address the queries within 24 hours leaving the holidays.

***Other procedures relating to filing of appeals/applications/cross objections will continue to be governed by the provisions of CESTAT (Procedure) Rules 1982.**

****Hard copy of the appeal memo or any other document may be provided to registry if so required by the**