

**“FORM ST – 5**  
[See rule 9 (1)]

**Form of Appeal to Appellate Tribunal under sub-section (1) of section 86 of the Finance Act, 1994**

**In the Customs, Central Excise and Service Tax Appellate Tribunal**

**Appeal No. \_\_\_\_\_ of 20...**

..... Appellant

Versus

..... Respondent

1. Assessee Code\*

Premises Code\*\*

PAN or UID\*\*\*

E-Mail Address

Phone No.

Fax No.

2. The designation and address of the authority passing the order appealed against.

3. Number and date of the order appealed against

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Dated

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4. Date of Communication of a copy of the order appealed against.

5. State or Union territory and the Commissionerate in which the order or decision of assessment, penalty was made.

6. If the order appealed against relates to more than one Commissionerate, mention the names of all the Commissionerates, so far as it relates to the appellant.

7. Designation and address of the adjudicating authority in case where the order appealed against is an order of the Commissioner (Appeals).

8. Address to which notices may be sent to the appellant.

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

10. Whether the decision or order appealed against involves any question having a relation to the rate of service tax or to the value of taxable service for the purpose of assessment.

11. Description of service and whether in 'negative list'.

12. Period of dispute.

13. (i) Amount of service tax, if any, demanded for the period of dispute .

(ii) Amount of interest involved upto the date of the order appealed against.

(iii) Amount of refund, if any, rejected or disallowed for the period of dispute.

(iv) Amount of penalty imposed.

14. (i) Amount of service tax 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 should be furnished)

Service Tax	Penalty	Interest

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

15. Does the order appealed against also involve any central excise duty demand, and related fine or penalty, so far as the appellant is concerned?

16. Does the order appealed against also involve any customs duty demand, and related penalty, so far as the appellant is concerned?

17. Subject matter of dispute in order of priority. (please choose two items from the list below)

**[ i) Taxability - Sl. No. of Negative List, ii) Classification of Services, iii) Applicability of Exemption Notification-Notification No., iv) Export of services., v) Import of services., vi) Point of Taxation., vii) CENVAT., viii) Refund., ix) Valuation., x) Others.]**

Priority 1	Priority 2

18. Central Excise Assessee Code, if registered with Central Excise.

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

20. 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.

21. Whether the respondent has also filed appeal against the order against which this appeal is made?

22. If answer to serial number 21 above is 'yes', furnish the details of appeal.

23. Whether the appellant wishes to be heard in person?

24. Reliefs claimed in appeal.

**Statement of facts**

**Grounds of appeal**

Signature of the authorised representative, if any.

Signature of the appellant

**Verification**

I..... the appellant, 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 appellant

**Notes.-** (1) The grounds of appeal and the form of verification shall be signed by the appellant in accordance with rule 3 of the Central Excise (Appeals) Rules, 2001.

(2) The appeal including the statement of facts and the grounds of appeal 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 appeal shall be in English (or Hindi) and should set forth, concisely and under distinct heads, the grounds of appeal without any argument or narrative and such grounds should be numbered consecutively.

(4) The appeal shall be accompanied by such fee as prescribed under sub-section

(6) of section 86 of the Act and shall be paid through a crossed bank draft drawn in favour of the Assistant Registrar of the Bench of the Tribunal on a branch of any nationalized bank located at the place where the Bench is situated.

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

\*\*10 digit Commissionerate/ Division/ Range code (Premises Code) to be mandatorily furnished by registered persons. This 'premises code' is available in the ST-2 Registration Certificate itself. In case of Centralized registrations the 'premises code' of the Main Office for which Centralized registration has been taken, should be indicated.

\*\*\* To be furnished by non-registered persons. Unique Identification (UID) number to be furnished where PAN is not available.