

# **Indirect Tax Laws**

Last Minute Notes of Service Tax & Central Excise

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# Service Tax

Service Tax is governed by;

1. Finance Act, 1994.
2. Point of Taxation Rules, 2011.
3. Place of Provision of Service Rules, 2012.

Sections to keep in mind;

1. 66D – Negative list (16 Services)
2. 66E – Declared Services (9 Services)

Notifications to keep in mind;

1. 25/2012 – Mega Exemption Notification
2. 26/2012 – Abatement Notification
3. 33/2012 – SSI Notification

Sec 65B: **Service** means; any activity carried out by a person for another person FOR A CONSIDERATION and includes DECLARED SERVICES (sec 66E)

*But shall not include;*

1. Mere transfer of title in goods or immovable property by way of gift, sale etc..  
Or such transfer is deemed to be sale within the meaning of constitution  
Or a transaction in Money or Actionable claim.
2. Service provided by employee to employer in relation to his/her employment
3. Fees taken by Court/Tribunal

## **Sec 66D: Negative List;**

1. Service by Govt or Local authority, *but does not include:*
  1. Service by postal dept, speed post, express parcel post, life insurance agency services, provided to people other than govt.
  2. services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport
  3. Transportation of goods and/or passengers
  4. any service , other than services covered under clauses (1) to (iii) above, provided to business entities; (Amended by Finance Act, 2015 w.e.f. from 01.04.2016 , vide Notification No. 06/2016-ST and Notification No. 15/2016-ST)
2. Service relating to agriculture or agricultural produced, *by way of;*
  1. Agricultural production (directly on field)
  2. Supply of farm labor

3. Process carried out AT agriculture farm TO MAKE the agricultural product MARKETABLE  
(without changing its form)
  4. Renting/Leasing of agro machinery or vacant with or without structure incidental to its use.
  5. Loading/unloading, warehousing of agricultural produced
  6. agricultural extension services; (*“agricultural extension” means application of scientific research and knowledge to agricultural practices through farmer education or training*)
  7. Service by any (a) Commission agent, (b) Agricultural marketing agent or (c) Board etc.. to market, purchase or sale agricultural products.
3. Service by way of ;
    1. Preschool education, higher secondary education.
    2. Education as a part of curriculum for obtaining qualification recognized by law.
    3. Education as a part of an approved vocational education course.
4. Service by way of;
    1. Loan deposit ect.. where contribution is interest.
    2. sale or purchase of foreign currency amongst banks or authorized dealers of foreign exchange or amongst banks and such dealers
5. Transportation of passengers and belongings with them; by
    1. A stage carriage
    2. Railway in class other than (a) First class or (b) AC class
    3. Metro, monorail or tramway
    4. Inland water ways
    5. Public transport *other than specifically for tourism*
    6. Metered cabs or rick shows
6. Transportation of goods;
    1. By road *except if* (a) Goods transport agency or (b) Courier agency.
    2. Aircraft/ Vassal from place outside India till the custom station of India.
    3. Inland water ways.
7. Service BY RBI (not TO RBI)
  8. Foreign diploma mission located in India
  9. Trading of Goods
  10. Selling a space for advertisement in print media
  11. Toll charges
  12. Transmission or distribution of electricity by an electricity transmission or distribution unit.
  13. Renting of residential dwelling for use as resident
  14. Any process of manufacturing or production of goods. (*other than liquor*)
  15. Betting, gambling or lottery

16. Funeral, burial, crematorium or mortuary services including transportation of the deceased.

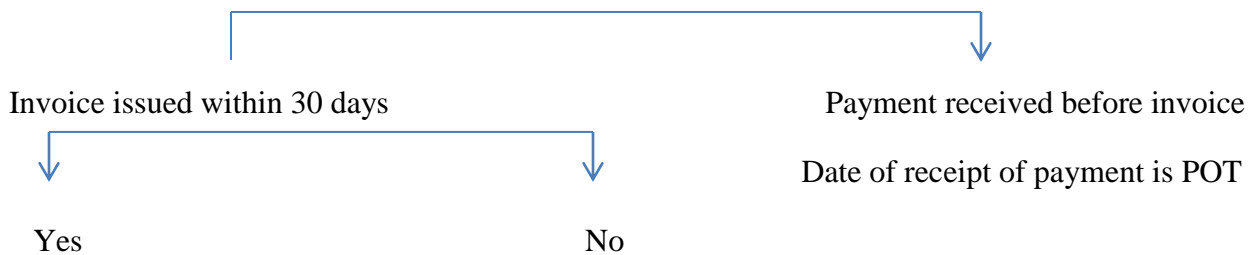
*(note: admission into entertainment events or access amusement parks/facilities is omitted from negative vide Finance Act, 2015) (imp..)*

**Sec 66E: Deemed Services;**

1. Renting of immovable property (*residential dwelling for use as resident is covered in negative list*).
2. Construction of complex, Building, civil structure etc..*(even if such are intended for sale, wholly or in part)- however, if entire consideration is received after issuance of completion certificate by competent authority, it become sale of goods hence no service tax.*
3. Temporary transfer of intellectual property rights. *(not permanent transfer)*
4. Development, design, programming, customization, upgrading, implementing, adapting, enhancing of information technology system software.
5. Agreeing to the obligation to refrain from an act or to tolerate an act, situation, job or to do something.
6. Transfer of goods by hiring, leasing licensing or such manner without transfer of right to use such goods.
7. Activity in relation to delivery of goods on hire purchase or other system of payment by installment.
8. Service portion of works contract
9. Service portion in an activity wherein food article for human consumption is supplied as a part of activity.

**Point of Taxation Rules, 2011;**

Rule 3;



Date of Invoice is POT      Date of completion of service is POT

Rule 4; POT when change in the rate of tax

Rule 5; POT in case of new service to tax levy

Rule 7; under reverse charge mechanism, date of payment to be point of taxation (if payment for service is not made within 3 months of date of invoice, first day succeeding the 3 months shall be POT)

## **Place of Provision of Service Rules, 2012;**

Rule 3; General Rule: POP shall be place of Service provider, if the place of service provider is not known then place of service recipient shall be place of provision of service.

Rule 4; If goods physically to made available to the provider of service, then POP is the place where the service is performed. (*goods temporarily bought to India & returned after repair without using it in India – Rule 4 does not apply*)

Rule5; Service with regard to immovable property, POP is the place where such property is located.

Rule6; In case of providing service of events, POP is the place where such event is performed.

Rule7; In case where service is performed at more than one place (including non-taxable territory), POP is place in taxable territory where the highest service is carried out.

Rule8; In case where service provider and recipient of service are in the taxable territory, but service is performed outside the taxable territory. POP is the place of service recipient.

Rule9; For the following service, irrespective of where it is performed, POP is the place of service provider:

1. Service provided by Banking co. or Financial institution, or NBFC to its account holders.
2. Online information & database access or retrieve service.
3. Intermediary service.
4. Service relating to hiring of all means of transportation, other than;  
Aircraft,  
Vassal except Yacht (*i.e. if yacht is hired, POP is place of service provider*)  
Upto a period of one month (i.e. if hired for more than 1 month, no rule 9)

Rule10; For transportation of goods, POP is the place of person liable to pay the tax.

Rule 11;In case of Passenger transportation services, POP is the place where from passenger first embarks for a CONTINUOUS gurney, (may be by single or multiple ticket, does not matter however, such ticket shall be taken from one service provide, if taken from more than one person then traded as separate journeys). (*imp..*)

Rule 12;In case of on board service provided in journey, POP is the place of 1<sup>st</sup> departure of the conveyance, does not matter where the passenger is embarking.

Rule14; Later coming rule shall be applied at priority.

### **SSI exemption;**

1. Assesse based i.e. more than one assesse working from same premises can claim SSI depending on their revenue ( in EXCISE it is premise based )
2. SSI is not applicable for service provided under the brand name of others. (same in the case of EXCISE)
3. Limit of SSI is 10L (for EXCISE limit is 400L)

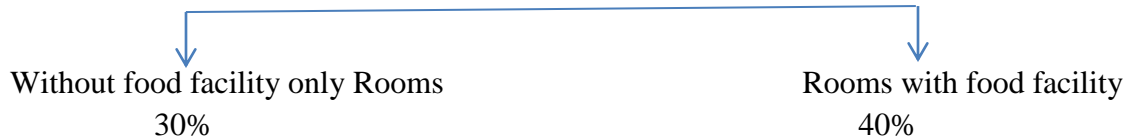
### **Mega exemption and Abatements;**

1. Renting of immovable property is covered under 66E however, renting of residential dwelling, agri land, renting by RBI order or by Govt. to non-business assesse is covered under negative list.  
Hence other than covered in negative list, renting of property is chargeable to ST.  
However, following exemption is provided by 25/2012;
  1. If religious place given on rent for religious purpose – exempt
  2. Hotel/Dharmashala collecting a DECLARED tariff of less than 1000/- exempt (*if tariff is 1000 or more even if collected less than 1000, chargeable to ST*)
2. Works contract covered under declared service: following are the SERVICE PORTION;
  - If new construction/demolition/installation work – 40% is service portion.
  - If repairs/plastering/electricity fittings etc – 70% is service portion.
3. Following 3 services relating to construction, repairs maintenance etc. provided to Govt is exempted by 25/2012; (*Imp..*)
  1. Historical monuments, archaeology site etc...
  2. Canal, dam or irrigational work, and
  3. Pipeline etc. for water supply etc..
4. Following ORIGINAL SERVICE for Construction, erection, commissioning or installation are exempted by 25/2012;
  1. Railways, mono rail, metro
  2. Single residential unit (for use of a single family) not being a part of complex.
  3. Low cost houses having a carpet area of 60 sq. feet
  4. Cold storage etc..
  5. Subcontract service if main contract service is exempt (*this facility is available only in case of works contract*)

5. ABATEMENT in case of construction service;

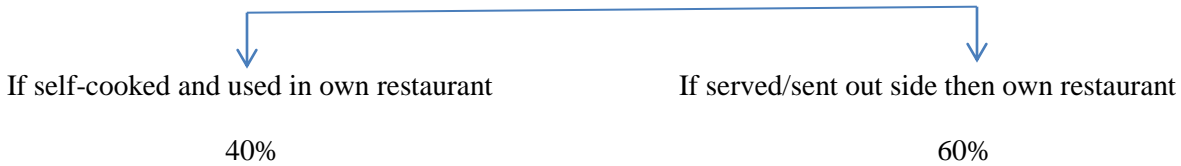
- If RESIDENTIAL unit having carpet area up to 2000 sq. feet and amount charged is less than 1crore – ABATEMENT 75%
- For all other cases – ABATEMENT 70%

6. Hotel; ABATEMENT



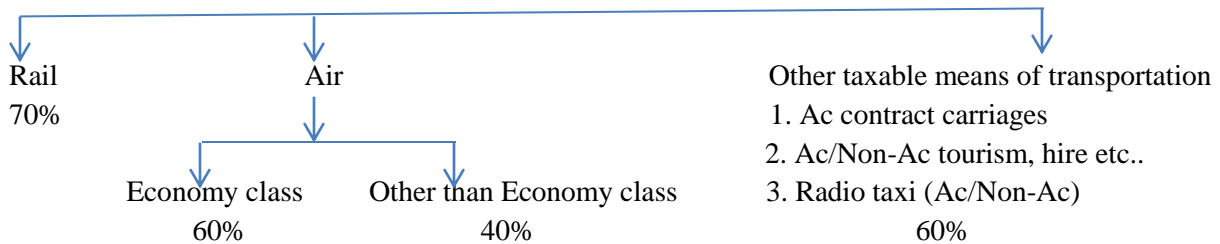
*(note: if declared tariff of hotel is less than 1000/- exempt by 25/2012)*

7. Food service; SERVICE PORTION

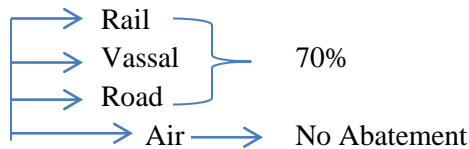


*(note: food service provided at non-ac restaurant of ac restraint of factory – exempt by 25/2012)*

8. Transportation of Passenger – ABATEMENT; *(imp..)*



9. Transportation of goods – ABATEMENT;



10. Tour operator: ABATEMENT;

- Package tour – 75%
- If only hotel booking service – 90%
- Other cases – 60%

**ABATEMENT IN CASE OF Hotel, Construction, GTA, transportation of goods/passenger, tour agent..**  
**SERVICE PORTION IN CAESE OF Food and Works Contract.**

11. ABATEMENT IS OPETIONAL however, If taking ABATEMENT – (*imp..*)
1. Input Credit on **GOODS (INPUT)** shall not be taken in following cases;
    - Works contract
    - Construction contract
  2. Input credit of **GOODS (INPUT) AND CAPITAL GOODS** shall not be taken in following cases;
    - Hotel services
    - Food related services
  3. Input credit of **GOODS (INPUT) CAPITAL GOODS AND SERVICE** shall not be claimed in the following cases;
    - Transportation of goods
    - Transportation of passenger (*But only in case of Motor cabs, input credit of sub contract(up to 40% of total credit) can be taken*)
12. Rates and credits (*imp..*)
- Rate of ST – 14%
  - Swachh Bharat Cess – 0.5%
  - Krishi Kalyan Cess – 0.5%
- Credit can be taken of;
- Service tax – to discharge ST liability
  - Swachh Bharat Cess – credit not available
  - Krishi Kalyan Cess – to discharge KKC liability
13. Business exhibition organized outside India, even if service recipient and provider are located in India, this particular service is not covered by Rule 8 of POT,2011 – exempt by 25/2012.
14. ST return shall be filed half yearly; due dates are- 25<sup>th</sup> April and 25<sup>th</sup> October Annual return – 30<sup>th</sup> November.
15. Fees for late filing of return; (*imp..*)
1. 15 days delay - Rs. 500
  2. 15 to 30 days delay - Rs. 1000
  3. More than 30 days delay - Rs. 1000 plus Rs.100 p.d. maximum Rs.20,000
16. Date of payment of ST 6<sup>th</sup> of succeeding month for corporate assesses, 6<sup>th</sup> of succeeding quarter for individuals, HUF etc..
17. Interest for late payment; (*imp..*)
1. Up to 6 months - 18% p.m.
  2. From 6 moths to 1 year - 18% for 6 months plus 24% from 7<sup>th</sup> month
  3. More than 1year -18% for 6 months plus 24% from 7<sup>th</sup> month plus 30% after 1 year.

*(if revenue of assesse is less than 60L interest rates shall be 3% less in the above slab)*



**Important Amendments:**

1. Reimbursable expenditure incurred by service provider shall be included in the total value of consideration (except for specific circumstances)
2. Ambulance service provided by any service provider – exempt
3. Admission to museum, national park etc – exempt (entry in amusement park is not covered here)
4. Admission into certain events(sports etc as specified)- exempt
5. ST payable by on a performance of folk dance *if the consideration exceeds Rs.1L*
6. Definition of aggregator (imp.); a person, who owns and manages a web-based software application, and by means of the application and a communication device, enables a potential customer to connect with persons providing service of a particular kind under the brand name or trade name of the aggregator.
7. Aggregator shall discharge ST liability *under reverse charge*
8. Change in the rates under composition schemes
9. Reverse charge definition is widened (use the same language in exam – ie. Percentage of ST payable by the person liable to pay ST other than the Service provider)
10. Change In the penalty provision (***V V Imp..***)

# Central Excise

Central Excise is governed by;

1. The Central Excise Act, 1944.
2. The Central Excise Tariff Act, 1985.
3. Central Excise Rules, 2002
4. Central Excise Credit Rules, 2004
5. Other Rules and Notifications.

**As per Sec 3 of CEA 1944;** Duty of excise is applied on

1. All excisable goods,
2. Which are produced in India (except in SEZ, subject to conditions),
3. Rate of duty chargeable shall be rate as specified in the CETA 1985

**Rule 4;** CENVAT shall be collected at the point of removal of goods from the factory/warehouse.

- *Date of manufacturing* is relevant to determine the applicability of excise duty, *date of removal* is relevant to determine the Rate of duty. (UOI v/s HMM Ltd (Sc)).

**Goods;** Not defined in the Act, but as per general definition it shall be Movable and Marketable other than Actionable claim, Money etc..

- There need not be a whole lot of buyer, even a single buyer can constitute marketability (AP State Electricity Board v/s CCE (Sc)).

**Intermediate Goods;** emerged in the process of production and the same is used to manufacture the final product which is either *wholly exempt or chargeable to NIL rate of duty* – Intermediate goods shall be chargeable to duty at 110% of the cost (Rule 8 of valuation rules, 2000).

**(if final goods are chargeable to duty, intermediate shall not be dutiable)**

**Compounded Scheme (optional);**

- For small manufacturers.
- Duty is fixed based on number of machines.
- Currently available only for Stainless steel pattis/Pattas & Aluminum circles produced from steels manufactured on cold rolling machines.

## Central Excise Valuation (Determination of Price of Excisable Goods) Rules, 2000;

- Rule 4; Transaction value
  - Sale of excisable Goods.
  - Sold for delivery at time and place of removal.
  - Not Related Parties.
  - Price is the Sole consideration.
- Rule 5; Delivery at place other than place of removal – (Transportation charges will not be part of assessable value).
- Rule 6; If price is not the sole consideration.  
**(Note: Proviso to rule 6 as inserted by finance Act, 2014; if price is not the sole consideration and the goods are sold by assessee at a price lower than manufacturing cost and no additional consideration, directly or indirectly is flowing to the buyer – that amount at which goods are sold shall be transaction value)**
- Rule 7; Sale from Depot/ Warehouse – assessable value to determine the duty shall be the price of sale of goods at nearest time of **Removal** of goods from factory.
- Rule 8; Captive Consumption – 110% of cost.
- Rule 9; Sale to related party.
- Rule 10A; Valuation in case of sale Job worker.

**Sec 4A;** Assessable for charging the duty shall be MRP of the goods *(Note: Sec 4A has overriding effect on the rules above stated i.e. if both question speaks to calculate duty under 4A consider MRP as assessable value)*

- If goods are sent for Job work to a Job Worker, the principal manufacture can avail input credit on such goods provided;
  1. If the Job worker is availing exemption under notification 214/86 and,
  2. The principal manufacturer used such product processed by the Job worker as intermediate goods for production of final goods.
- If input/capital goods are directly received by the job worker, principal manufacturer can avail the credit immediately. However, with in specified time period the inputs/capital goods shall be returned to the manufacturer.  
Input (Goods) – return within 180 days.

Capital goods – return within 2years.

If not returned within specified time, credit availed shall be reversed. Credit can be retaken on receipt of such goods by the manufacturer.

**CENVAT on goods removed after use/without use;**

1. If Capital goods removed as it is without being used – pay the duty equal to the credit actually availed
2. If Capital goods used and then removed;

- a. If Computer or computer peripherals;

From the date of taking CENVAT credit – for every quarter or part thereof,

1<sup>st</sup> year: Credit availed (-) 10% every quarter

2<sup>nd</sup> year: Credit availed (-) 8% every quarter

3<sup>rd</sup> year: Credit availed (-) 5% every quarter

4<sup>th</sup> & 5<sup>th</sup> year: credit availed (-) 1% every quarter

OR

Amount as per the rate of duty on the date of removal.

WEH is duty payable

- b. Other than Computer or computer peripherals;

Duty payable is higher of;

Credit availed (-) 2.5% every quarter

OR

Amount as per the rate of duty on the date of removal.

- c. If removed as Scrap – duty payable is amount as per the rate of duty on the date of removal.

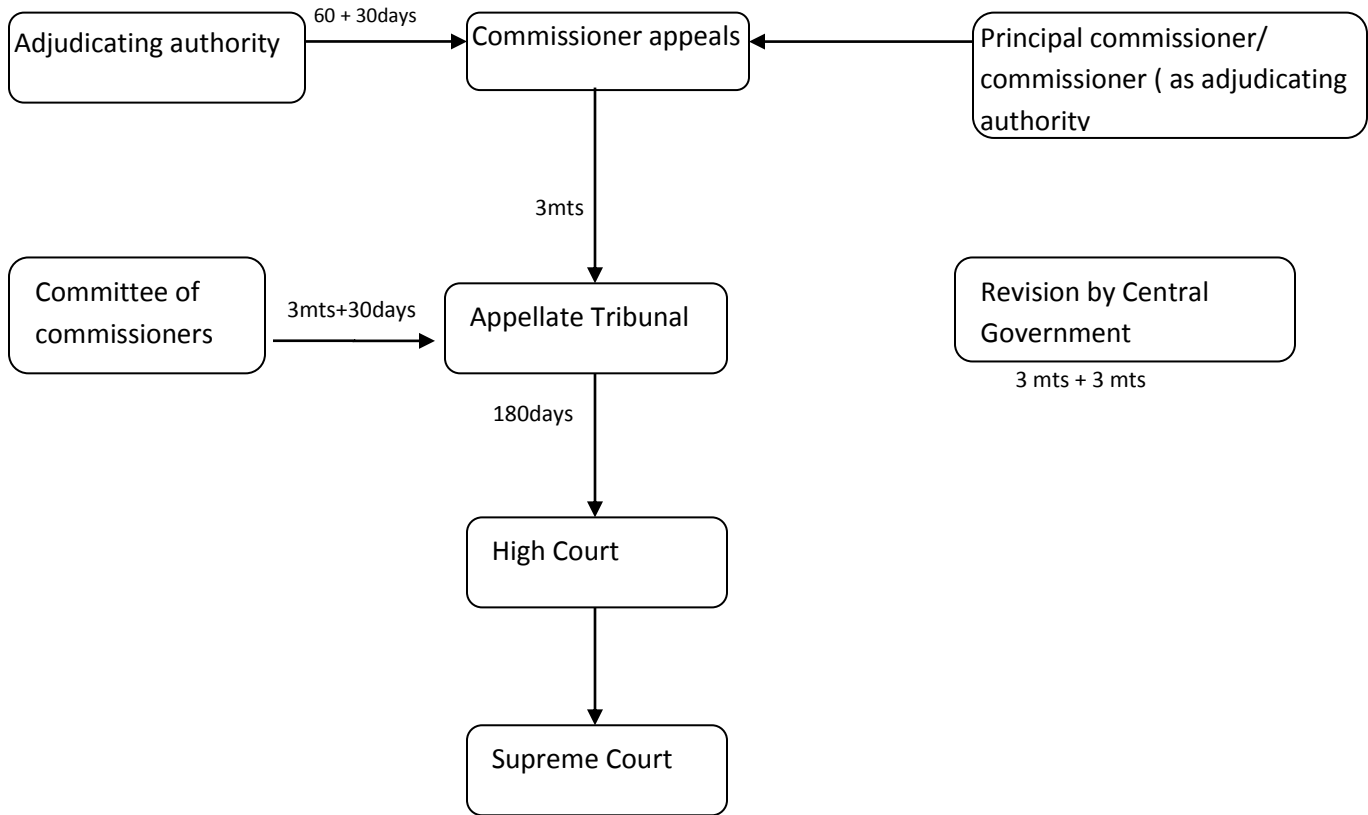
**CENVAT Credit in case of INPUT/INPUT SERVICES (not Capital goods) shall be availed within 1 Year from the date of Invoice, if not availed that credit cannot be taken later. (subject to 3 exemptions).**

- **Rate of interest on Late Payment of duty – 18%**
- **On late filing of return – pay Rs.100 pd max Rs.20,000**

**Important topics for exam:**

1. SSI exemption calculations.
2. Penalty provisions (as amended) – computation & theory.

**Assessment Procedures:**



**1. Commissioner Appeals :**

- Person aggrieved by AO shall appeal to the Commissioner of Central Excise appeals.
- PC or C may on his motion order to AO subordinate to him appeal to commissioner appeals.

**2. Appellate Tribunal :** Person aggrieved by the order passed by –

- Commissioner appeals
- PC or C as adjudicating authority

**3. Committee of commissioners:** Person aggrieved by any orders passed by the commissioner as adjudicating authority

**4. Appeal to High Court :** Appeal against the order passed by Appellate Tribunal (involving substantial question of law)

**5. Supreme Court :** Appeal against the order of high court ( if high court certifies to be fit for appeal in supreme court)

**6. Revision by Central Government:** Can be applied by

- Person aggrieved by the order passed by commissioner of appeals
- PC or C is of the opinion that the order passed by Commissioner Appeals is not proper/legal.

- ❖ In the whole assessment procedure in case any authority desires to enhance the penalty or fine or reduce the amount of refund such an order shall not be passed unless an reasonable opportunity of showing cause against the proposed order is given.
- ❖ Where the Authority is of the opinion that the duty of excise has not been levied or has been short paid, no order levying or enhancing the duty shall be made unless the person affected by such an order is given a show cause notice under section 11A.

Procedure:

**1. Commissioner appeals [section 35] :**

Time period: 60 Days + 30Days (sufficient reason)  
 Adjournment: 3 Times

- ❖ At hearing of an appeal, Commissioner appeals may allow the appellant to appeal any new ground not specified in the appeal , if satisfied that omission was not willful or unreasonable.

**2. Committee of Commissioners:**

- ❖ Committee of Commissioner on its own motion, call & examine the record any proceeding in decision in which PC or C as an adjudicating authority has passed any order is not proper, may direct such PC or C or any other PC or C to appeal to Appellate Tribunal against the decision passed.

**3. Appellate Tribunal [section 35B] :**

Time period: 3 months  
 Memorandum of objection: Available to both parties within 45days from the receipt of notice

- ❖ Cases not under the purview of Appellate Tribunal:
  - Loss of goods in transit
  - Rebate of duty excise on goods ( Rule 18)
  - Export of goods without payment of duty (Rule 19)
- ❖ Power to consider additional evidence
- ❖ Power to refer by the case or order for fresh adjudication or decision
- ❖ Power to rectify any mistake apparent from the record within 6 months

➤ **Section 35 F: (V imp..)**

- Commissioner Appeals\_not entertain the case unless a deposit of 7.5 % of duty or duty & penalty or penalty in dispute is deposited.
- 1<sup>st</sup> appeal in Appellate Tribunal shall not be entertained unless a deposit of 7.5% of duty or duty & penalty or penalty in dispute is deposited (i.e Appeal to Appellate against the order passed by PC or C as adjudicating authority)
- 2<sup>nd</sup> appeal to Appellate tribunal shall not be entertained unless 10% of duty or duty & penalty or penalty in dispute is deposited.  
 Provided this deposit amount shall not exceed 10crs.

➤ **High Court:**

- Appeal against the order of Tribunal involving a substantial question of law.
- Time period : 180days from the date on which the order appealed is received
- High court may determined any issue which –
  - Has not been determined by appellate tribunal or,
  - Has been wrongly determined by the appellate Tribunal

- Power of court to hear, the appeal on **any other (new)** substantial question of law which was not formulated earlier if it is satisfied it involves substantial question of law.

➤ **Supreme Court:**

- An appeal against-
  - any judgment of high court ( on its own motion or on application of the party aggrieved)
  - order passed Tribunal on question related to rate of duty or value of goods for puopose of assessment
- Same power as high court lie with the supreme court

➤ **Revision by Central Government:**

- Person aggrieved by the order of Commissioner Appeals(sec 35) which are eligible for an appeal in Tribunal (exception of 4 cases mention under Tribunal appeal) can make an application to central government for revision.
- PC or C is of the opinion that the order passed by commissioner appeals is not proper, direct proper officer to make an application to the central government for revision of such order.
- Time period: 3months from the date communication of the order against which the application is made( order passed by commissioner appeals)

### Time Limit within which appeal should be filed

Sl.No	Particulars	Excise Duty	Service Tax	Customs
1.	Time limit for filing appeal with Commissioner (Appeals)	Within 60 days from communication of decision or order. <i>[Commissioner(A) can condone 30 days delay]</i>	Within 2 months from communication of decision or order. <i>[Commissioner(A) can condone 1 month delay]</i>	Same as Excise
2.	Time limit for filing appeal with CESTAT	Within 3 months from communication of decision or order <i>[no time limit for condonation of delay]</i>	Same as Excise	Same as Excise
3.	Time limit for filing appeal with High Court	Within 180day of receipt of the CESTAT's order <i>[no time limit for condonation of delay]</i>	Same as Excise	Same as Excise
4.	Time limit for filing appeal with Supreme Court	As per code of Civil Procedure, 1908	Same as Excise	Same as Excise

### Brief Chart of Appealate Mechanism

Sl.No	Particulars	Excise Duty	Service Tax	Customs
<i>Appeal to the Commissioner (Appeals)</i>				
1.	Section	35 of Central excise Act	85 of Finance Act	128 of Customs Act
2.	Fact	Any person aggrieved by any decision or order passed under this Act by a Central Excise officer, lower in rank than a Principal Commissioner or Commissioner of Central Excise, may appeal to the Commissioner of Central Excise (Appeals) with in the prescribed time limit.		
3.	Appeal to be filed in prescribed form	EA – 1	ST-4	CA-1
4.	Procedure	<ol style="list-style-type: none"> <li>1. The Commissioner (A) shall give an opportunity to appellant.</li> <li>2. Additional ground can be admitted <i>(if Commissioner (A) satisfied that omission of that ground was not wilful or unreasonable )</i></li> <li>3. Granting of time and adjournment of hearing <i>(Maximum 3 times)</i></li> <li>4. Commissioner (A), if possible hear &amp; decide every appeal within 6 months from date on which it is filed.</li> </ol>		



		5. Order :		
		Commissioner(A) shall, after making such further inquiry as may be necessary, pass such order, as <b>he thinks just and proper, confirming, modifying or annulling</b> the decision or order appealed against.	The Commissioner (A) shall hear and determine the appeal and <b>pass such orders as thinks fit &amp; such orders as may include an order enhancing</b> the service tax, interest and penalty.	Commissioner(A) shall, after making such further inquiry as may be necessary, pass such order, as <b>he thinks just and proper, confirming, modifying or annulling</b> the decision or order appealed against.
		6. Communication of the order to the appellant, the adjudicating authority, Principal/Chief commissioner,Principal/Commissioner.		
		7. Commissioner(A) doesn't have power to refer the case back.		
		<b>Appeals to the Appellate Tribunal (CESTAT) [ Final fact finding authority]</b>		
	Section	-	-	129 of Customs Act
	Cases on which appeal can be filed	<ul style="list-style-type: none"> <li>❖ An order/decision passed by the Principal commissioner or commissioner as adjudicating authority.</li> <li>❖ An order passed by Commissioner (A)</li> </ul>		
	Appeal by the Dept.	If the committee of commissioners is of the opinion that an order passed by Commissioner (A) is not legal or proper. It may direct any central excise officer authorised by it to appeal on its behalf to Tribunal.		
	Discretionary power of CESTAT to refuse to admit appeal	CESTAT may, in its discretion, refuse to admit an appeal against the order of Commissioner(A) where : <ul style="list-style-type: none"> <li>• Disputed case other than case where the question determined on rate of duty, value of goods is in issue or any point of issue</li> <li>• Amount of fine or penalty determined by such order</li> <li>• The value of goods confiscated without option having been given to the owner of the goods to pay a fine in lieu of confiscation.</li> </ul> Does not exceed Rs. 2,00,000/-		
	Matters relating to which no appeal shall lie before CESTAT	1. Loss of goods in transit, processing in warehouse, 2. Rebate of excised duty 3. CEVAT credit		5. Any goods imported /exported as baggage 6. Any goods loaded in a conveyance for importation into India, but which

		utilised which is utilised for payment of duty on final product 4. Goods exported without payment of duty.		are not unloaded at their place of destination in India/ Qty. Of such goods are not unloaded. 7. Payment of drawback as provided in Chapter X, & rules made their under.
	Proceedure	<ol style="list-style-type: none"> <li>1. The appeal may be filed by the assessee /dept. within prescribed time.</li> <li>2. Memorandum of cross objections to be filed within 45 days.</li> <li>3. No limit for condonation of lime limit.</li> <li>4. Granting time &amp; adjournment (<i>Maximum 3 times</i>)</li> </ol>		
	Forms for Appeal	EA – 3	ST – 5	CA- 3
	Order	CESTAT pass such orders thereon as it thinks fit, confirming, modifying or annulling the decision or order appealed against or may refer back to the authority which passed such decision.		
	Deposit of certain percentage of duty demanded/penalty imposed	7.5% of the duty , in case where duty or duty and penalty are in dispute, or penalty, where such penalty is in dispute ( <i>this clause is applicable in where appeal to Commissioner(A), or appeal to CESTAT against decision of principal commissioner/Commissioner</i> )		
		10% of the duty , in case where duty or duty and penalty are in dispute, or penalty, where such penalty is in dispute ( <i>this clause is applicable where appeal to CESTAT against decision of Commissioner (A) )</i> )		

***(NOTE: Do not skip case laws, read all the case laws from institute's selected case law material applicable for May and Nov 2016 – about 20 marks from case laws, it's meaningful to spend time on it)***

***All the Best.....***