

Rule 6(2) of the Customs (Appeal) Rules, 1982]

**Form of Memorandum of Cross Objections to the Appellate Tribunal under Section 129A(4) of the Customs Act, 1962**

In the Customs, Excise and Gold (Control) Appellate Tribunal

Cross-Objection No.....of.....19.....

in Appeal/Application.....of.....19.....

.....Appellant/Applicant

*Vs.*

.....Respondent

- (1) State/Union territory and the Commissionerate in which the order/decision of assessment/penalty/fine was made.
- (2) Date of receipt of notice of appeal or application filed with the Appellate Tribunal by the appellant or, as the case may be, the Commissioner of Customs .
- (3) Address to which notices may be sent to the respondent.
- (4) Address to which notices may be sent to the appellant/applicant.
- (5) Whether the decision or order appealed against involves any question having a relation to the rate of duty of Customs or to the value of goods for purpose of assessment; if not, the difference in duty or duty involved, or amount of fine or penalty involved or the value of goods involved, as the case may be.
- (6) Reliefs claimed in the memorandum of cross-objections.

**Grounds of Cross-Objections**

- (1)
- (2)
- (3)
- (4) etc.

*Signature of the authorised representative, if any.*

*Signature of the respondent.*

*Verification*

I, ..... the respondent, do hereby declare that what is stated above is true to the best of my information and belief.

Verified today, the.....day of.....19.....

*Signature of the authorised representative, if any.*

*Signature of the respondent.*

- NOTES :
- 1. The grounds of cross-objections and the form of verification shall, if the memorandum is filed by any person, other than the Commissioner of Customs, be signed by the respondent in accordance with the provisions of Rule 3 of the Customs (Appeals) Rules, 1982.
  - 2. The form of memorandum of cross-objections shall be filed in quadruplicate.
  - 3. The form of memorandum of cross-objections should be in English (or in Hindi) and should set forth, concisely and under distinct heads the grounds of cross-objections without any argument or narrative and such grounds should be numbered consecutively.
  - 4. The number and year of appeal/application is allotted by the office of the Appellate Tribunal and appearing in the notice of appeal/application received by the respondent is to be filled in by the respondent.