

**AUTHORITIES OF THE CUSTOMS, EXCISE
AND SERVICE TAX APPELLATE
TRIBUNAL**

AUTHORITIES

The following classes of authorities have been created under statute and/or administrative orders:

- i. President
- ii. Vice-president
- iii. Member(Technical) and Member(Judicial)
- iv. Registrar
- v. Deputy Registrar
- vi. Assistant Registrar
- vii. Accounts Officer
- viii. Technical Officer

REGIONAL BENCHES

2.05 As on 16.8.1986, there were 4 Regional Benches, situated at the centres indicated in the table below, with Jurisdiction as shown in the table

S. No	Title of the Bench	Location	Jurisdiction
1.	North Regional Bench	New Delhi	States of Haryana, Himachal Pradesh, Jammu and Kashmir, Madhya Pradesh, Punjab, Rajasthan, Uttar Pradesh and Union Territories of Chandigarh and Delhi.
2.	South Regional Bench	Bangalore	States of Karnataka and Kerala and Union territory of Lakshadweep.
3.	South Regional Bench	Madras	States of Andhra Pradesh, and Tamil Nadu and Union Territories of and Pondicherry.
4.	East Regional Bench	Calcutta	States of Assam, Bihar, Manipur, Meghalaya, Nagaland, Orissa, Sikkim, Tripura and West Bengal and Union Territories of Andaman & Nicobar Islands, Arunachal Pradesh and Mizoram.
5.	West Regional Bench	Bombay	States of Gujarat and Maharashtra and Union Territories of Dadra and Nagar Haveli and Goa, Daman, and Diu.
6.	West Regional Bench	Ahmadabad	States of Gujarat and Maharashtra

JURISDICTION OF THE AUTHORITIES

2.02 President :

He is the administrative head of the tribunal exercising jurisdiction over the whole of India, in matters pertaining to the Tribunals administration. In addition, he has the same jurisdiction as that of a Bench over which he presides. The Jurisdictions of the various Benches are set out in paras 2.04 and 2.05.

2.03 Senior Vice-president/Vice-president/Members :

The jurisdiction of each of these authorities is co-terminous with that of the Bench over which he presides or of which he is a Member. He has jurisdiction in respect of any case specifically assigned to him by the President.

2.04 As on 16.2.1986 there were 5 Special Benches designated as Special Bench A, B1, B2, C and D. These are located at New Delhi. The Special Benches normally deal with matters involving, inter alia, classification disputes and/or valuation disputes. The jurisdiction of the Special Benches has been set out in Order No. 19(Tech)/1986 dated the 15th September, 1986. The allocation of work among the various Special Benches is as follows:

- a. Special 'A' normally deals with matters relating to valuation disputes both in Customs and in Excise.
- b. The remaining 4 Special Benches deal with classification disputes. Their jurisdiction is based on the respective chapters or items of the Customs Tariff or the Central Excise Tariff as the case may be. The jurisdiction of these 4 Classification Benches B1, B2, C and D is given in Order No. 19(Tech)/1986; dated the 15th September 1986, reproduced at Appendix 3. For convenience, lists showing the brief description of the goods dealt with by each of the Classification Benches were given in the Circular dated the 20th October, 1982 (Appendix.4). This Circular can still be usefully referred to, although Order No.3 of 1982, with reference to which it was issued, has been superseded.
- c. Among the 4 Special Benches dealing with classification disputes, the jurisdiction will be determined with reference to the Tariff Items under which the goods in question have been classified by the authority against whose order the appeal or application to the Tribunal is filed.

- d. A matter relating to both classification and valuation shall be dealt with by the Special Bench concerned with the classification matter.
- e. The following applications in matters relating to Special Bench may be disposed of by a Regional Branch sitting as a Special Bench (for convenience hereinafter referred to as the Regional Special Bench)

(I) Applications for condonation of delay in filing appeals; and
(ii) Stay applications.

Such applications should be filed in the Registry of one of the Regional Benches located at Bombay, Calcutta and Madras under the provisions of Rule 6 of the Procedure Rules, and Public Notice No, 1/86 dated 31.1.1986. (Appendix 5)

- f. The Regional Special Bench shall have the authority to pass such order as it may consider necessary for the purpose of deciding the applications referred to in the above para (e),
- g. Where the Regional Special Bench rejects an application for condonation of delay it is authorized to pass final orders also on the appeal as well as in any other application connected with the appeal.
- h. In all other cases the records shall thereafter be transmitted to the Central Registry of the Tribunal at New Delhi and orders on the appeal or on any further application connected with the appeal shall be passed by the concerned Special Bench located at New Delhi.

Explanation:

For the purpose of the foregoing paras (e) to (h) the expression 'stay application' covers applications for waiver of the condition of predeposit of dues under the relevant

provisions of the Customs Act or of the Central Excises and Salt Act and also applications for stay of operation of the orders of the lower authorities by the Tribunal in exercise of its ancillary and incidental powers.

2.06 Technical Member of the concerned Regional Bench, sitting singly, May dispose of a matter falling under subsection (4) of Section 129(c) of the Customs Act, 1962 i.e. a matter not involving any classification or valuation dispute and in which:-

- (i) Value of the absolutely or
- (ii) difference in duty involved or the duty involved,

Or

- (iii) the amount of fine or penalty involved, does not exceed Rs. 50,000/-.

2.07 Similarly a judicial Member of the concerned Regional Bench, sitting singly, may dispose of a matter falling under sub-section (3) of Section 35(d) of the Central Excises and Salt Act, 1944 or under sub-section (2) of Section 81B of the Gold(Control) Act, 1968.

2.08 Where one Member of the Regional Bench is not available, because of being on leave or for any reason, all matters within the jurisdiction of a single Member and pertaining to the Regional Bench may be disposed of by the Member who is in office.

2.09 Registrar :

Over all the Deputy Registrars/ Assistant/Registrars and sub-ordinate staff.

2.10 Deputy Registrar :

Over the Assistant Registrars/Accounts Officer/Technical officers and sub-ordinate staff who work under them.

2.11 Assistant Registrars/Technical Officers :

Over the same area as his Bench has. In the case of Assistant Registrars/Technical

Officers not heading judicial sections, jurisdiction over the area and subjects with respect to which they are assigned the work.

2.12 Accounts Officer :

Jurisdiction over all the accounts, budget and audit matters pertaining to the entire Tribunal, i.e. the Headquarters at Delhi and the Benches located at Bombay, Calcutta and Chennai, Ahmadabad, Allahabad, Chandigarh, Banglore.