

## ORGANIZATION AND FUNCTIONS

1. Provision was made in the Finance (No.2) Act.. 1980 for establishing the Customs,Excise and Gold(Control) Appellate Tribunal now Customs, Excise & Service Tax Appellate Tribunal (referred to for the convenience as the CEGAT and now as CESTAT). The Tribunal was constituted with affect from 11.10.1982 attached with Ministry of Finance (Department of Revenue) Notification No. 223/82 - Customs dated 11.10.1982 (Appendix 1).
2. The Tribunal, is headed by its President. There is provision for a Senior Vice-President and Vice-Presidents (There are two at present.) Besides Judicial Members and Technical Members. For the purpose of constitution of Benches, the President and Vice-Presidents are also Judicial or Technical Members as the case may be.
3. The work of the Tribunal has been distributed among various Benches, comprising Special Benches (5 as on 16.3.1986) located at Delhi and Regional Benches, one each located at Delhi, Mumbai, Kolkata, Bangalore and Chennai.
4. Special Benches deal with matters relating, among other things, to disputes about the rate of duty of custom or of excise (referred to for convience, as classification disputes) or to the value, of goods for purposes of assessment of duty of customs or of excise (referred to as valuation disputes) . Special Benches consist of not less than two members, at least one being a Judicial Member and one a Technical Member. Regional Benches deal with matters other than those falling within the jurisdiction of the Special Benches. These consist of two Members - one a Judicial Member and one a Technical Member. There is also a provision for Single Member Benches which are competent to dispose of cases within the specified monetary limits falling within the jurisdiction of Regional Benches.

The Tribunal has to hear and dispose of appeals and revision applications which were being dealt with by the Central Board of Excise and customs and the Ministry of Finance (Department of Revenue) under the three enactment, namely

- i. The Customs Act, 1962 (referred to for convenience as the Customs Act)
- ii. The Central Excises And Salt Act, 1944 (Preferred to for convenience as the Central Excises Act) and
- iii. The Gold (Control) Act. 1968 (referred to for convenience as the Gold(Control) Act) prior to 11.10.1982 and which were pending on 10.10.1982.

It also disposes of fresh appeals, filed on or after 11.10.1982. However, appeal against orders of Collectors of Customs (Appeals) and Collectors of Central Excise (Appeals) in respect of certain subjects These are

- a. baggage,
- b. short-landed goods and
- c. drawback of duty, under the Customs Act,1962
- d. storage and transit losses and
- e. export of excisable goods whether in bond without payment of duty or on payment of duty under-claim for rebate, under the Central Excises and Salt Act, 1944.
- f. The Customs, Excise and Service Tax Appellate Tribunal(procedure) Rules, 1982 (referred to for convenience as the Procedure Rules), were issued under notification No. 1/CEGAT/82,dated 25.10.1982. These are required to be followed by all concerned in respect of appeals, stay petitions, procedure to be followed by the Benches etc. These Rules were amended from time to time in the light of experience. Appendix 2 sets out the Rules as they stood on 16.8.1986.

- g.** The order of the Tribunal in any particular involving inter-alia, a dispute regarding rate of duty or valuation of goods, is final, subject to an appeal to the Hon'ble Supreme Court. In any other matter, the order of the Tribunal is final on any question of fact: on a question of law in any such matter, the order of the Tribunal is subject to the decision of the High Court or of Supreme Court, as the case may be, on a reference made to the High Court or Supreme Court by the Tribunal.
- h.** In view of the limited number of staff in the Registries of the Regional Benches, it may not always be feasible for those Benches to follow in toto the procedures followed by the Central Registry in New Delhi, Minor departures necessitated by local condition may be authorized by the Senior Member of the Regional Bench, who will oversee and guide the working of the Regional Registry. Such departures should however be brought to the notice of the President through the Registrar.

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 centers 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	Banglore	States of Karnataka and Kerela 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	Ahemdabad	States of Gujarat and Maharashtra

	Bench		
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## JURISDICTION OF THE AUTHORITIES

### 2.02 President :

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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 :

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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 15<sup>th</sup> 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 15<sup>th</sup> 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 20<sup>th</sup> 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 Madras.

## POWERS OF THE AUTHORITIES

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