F. No. 390/Budget/1/2012-JC
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Excise & Customs)

Circular No. 993/17/2014-CX

New Delhi, dated the 5th January, 2015

To,

1. All Principal Chief Commissioners, Central Excise & Service Tax/Customs
2. All Chief Commissioners, Central Excise and Service Tax/ Customs.
3. Chief Commissioner (AR), CESTAT, New Delhi.
4. All Principal Commissioners of Central Excise & Service Tax/Customs.
5. All Commissioners of Central Excise, Service Tax and Customs
6. All Commissioners (AR), New Delhi, Mumbai, Chennai, Kolkata, Bangalore & Ahmadabad
7. Webmaster

Sub: Mandatory pre-deposit of duty or penalty for filing appeal– reg.

Attention is invited to Circular No 984/08/2014-CX dated 16th September, 2014 on the captioned subject. While para 6 of this Circular laid down the procedure and manner of refund, para 7.2 clearly directed that the Commissionerates should maintain a database of the record of deposits made so as to facilitate seamless verification of the deposits at the time of processing the refund claims made in case of favourable order from the Appellate Authority.

2.   In order to maintain uniformity in the database being maintained, the following columns are suggested to be maintained in a separate register (e-register preferably) in the Review Cell of each Commissionerate. The following columns need to be filled in on receipt of each appeal memo as directed in Para 6.2 of the Circular mentioned above. The data should be maintained separately in respect of appeals before CESTAT and Commissioner (Appeals)-

(i)   Sl. No.
(ii)   Name of the Appellant/ Party
(iii)   Details of duty paying document viz Challan etc
(iv)   Amount of pre-deposit paid
(v)   Order No and date of the order of Commissioner(A)/Tribunal

3.   Rule 17 of the CESTAT (procedure) Rules, 1982 stipulates that a copy of the appeal memo is to be sent to the Departmental Representative as well as to the Executive Commissionerate. This is required to be done by the Tribunal registry where