



5. Address to which notices may be sent to the respondent.
6. Address to which notices may be sent to the appellant/ applicant.
7. 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 the purpose of assessment.
8. Description and classification of goods.
9. Period of dispute.
10. (A) In case of cross-objections filed by a person other than the Commissioner of Customs:
  - (i) Amount of duty, if any, demanded for the period of dispute.
  - (ii) Amount of interest involved upto the date of the order appealed against.
  - (iii) Amount of refund, if any, rejected or disallowed for the period of dispute
  - (iv) Amount of fine imposed.
  - (v) Amount of penalty imposed.
  - (vi) Market value of the seized goods.

(B) (i) Amount of duty or fine or penalty or interest deposited. If so, mention the amount deposited under each head in the box below. (A copy of the challan under which the deposit is made should be furnished)

Duty	Fine	Penalty	Interest

(ii) If not, whether any application for dispensing with such deposit has been made?

11. (A) In case of cross-objections filed by the Commissioner of Customs
  - (i) Amount of duty demand dropped or reduced for the period of dispute.
  - (ii) Amount of interest demand dropped or reduced for the period of dispute.
  - (iii) Amount of refund sanctioned or allowed for the period of dispute
  - (iv) Whether no or less fine imposed?
  - (v) Whether no or less penalty imposed?

(B) Whether an application for staying the operation of the order appealed against has been made?

12. Subject matter of dispute in order of priority (please choose two items from the list below under the head 'IMPORT' or 'EXPORT' or 'GENERAL', depending upon the nature of the case)

<b>IMPORT</b>		<b>EXPORT</b>		<b>GENERAL</b>	
<i>(i). Classification – Chapter</i> <i>(ii). Valuation – GVC /SVB or Others.</i> <i>(iii). Application of Exemption Notification No.,</i> <i>(iv). Anti-dumping duty.</i> <i>(v). Safeguard duty,</i> <i>(vi). Project imports,</i> <i>vii). Baggage</i> <i>viii). Courier,</i> <i>ix). Imports under Export Promotion Scheme,</i> <i>x). Seizure cases</i> <i>xi). Refunds,</i> <i>xii). NTR (Non Tariff Restrictions like import license, Phyto Sanitary requirements etc.),</i> <i>xiii). Others.</i>		<i>(i) Classification-Srl. Nos. of Export Schedule,</i> <i>(ii) Valuation,</i> <i>(iii) Drawback,</i> <i>(iv) Export under any Export Promotion Scheme (other than drawback),</i> <i>(v) Non-Tariff restrictions,</i> <i>(vi) Others</i>		<i>(i). Custom House Agents Licensing Regulations, 2004,</i> <i>(ii). MOT Charges,</i> <i>(iii). Others</i>	
Priority 1	Priority 2	Priority 1	Priority 2	Priority 1	Priority 2

13. Central Excise Assessee Code, if registered with Central Excise.

14. Service Tax Assessee Code if registered with Service Tax.

15. Reliefs claimed in 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 and to the best of my information and belief.

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

Signature of the authorised Representative, if any

Signature of the Respondent

NOTES:- 1. If the memorandum is filed by any person, other than the Commissioner of Customs, the grounds of cross-objection and the form of verification shall be signed by the respondent in accordance with rule 3 of the Customs (Appeals) Rules, 1982.

2. The memorandum of cross objections shall be filed in quadruplicate accompanied by an equal number of copies of the order (one of which at least shall be a certified copy) appealed against.

3. The memorandum of cross-objection should be in English (or in Hindi) and should set forth, concisely and under distinct heads the grounds of cross-objection without any argument or narrative and such grounds should be numbered consecutively.

4. The number and year of appeal or application, as the case may be, as allotted by the office of the Appellate Tribunal and appearing in the notice of appeal or application, as the case may be, received by the respondent, is to be filled in by the respondent.

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\* Location Codes of all customs stations from where imports/ exports have taken place in respect of the appellant to be furnished. Location Codes for all the sea ports, airports, ICD's, Land Customs stations etc, are available on the website [www.icegate.gov.in](http://www.icegate.gov.in) [ICEGATE website – downloads-ICEGATE guidelines – Code List- Location Code List]

\*\* Importer Exporter Code (IEC) assigned by the Directorate General of Foreign Trade, to be mandatorily furnished

\*\*\* To be furnished if appellant does not have IEC. Unique Identification (UID) number to be furnished where Permanent Account Number (PAN) is not available.

Where the memorandum of cross-objection is filed by the Commissioner of Customs, the above details to be furnished by the Commissioner of Customs in respect of the appellant.