

FORM ST – 6
[See rule 9 (3)]

**Form of Memorandum of Cross-Objections to the Appellate Tribunal under
sub-section (4) of section 86 of Finance Act, 1994**

In the Customs, Central Excise and Service Tax Appellate Tribunal

Cross objection No. _____ of 20....

In Appeal No. _____ of 20....

.....Appellant

Versus

..... Respondent

1. Assessee Code*

Premises Code**

PAN or UID***

E-Mail Address

Phone No.

Fax No.

2. State or Union territory and the Commissionerate in which the order or decision of assessment, penalty was made.

3. 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 Central Excise/ Service Tax/ Large Taxpayer Unit.

4. Number and date of the order appealed against.

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Dated

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5. Address to which notices may be sent to the respondent.

6. Address to which notices may be sent to the appellant or applicant.

7. Whether the decision or order appealed against involves any question having a relation to the rate of service tax or to the value of service for the purpose of assessment.

8. Description of service and whether under 'negative list'.

9. Period of dispute.

10. (A) In case of cross-objections filed by a person other than the Commissioner of Central Excise/ Service Tax/ Large Taxpayer Unit;

- i) Amount of service tax, 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 penalty imposed.

(B) (i) Amount of tax 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)

Service Tax

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 Central Excise/ Service Tax/ Large Taxpayer Unit

- (i) Amount of service tax 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 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)

[i) Taxability - Sl. No. of Negative List, ii) Classification of Services, iii) Applicability of Exemption Notification-Notification No., iv) Export of services., v) Import of services., vi) Point of Taxation., vii) CENVAT., viii) Refund., ix) Valuation., x) Others.]

Priority 1	Priority 2

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

14. Give details of Importer Exporter Code, if registered with Director General of Foreign Trade.

15. Reliefs claimed in memorandum of cross -objections.

Grounds of cross objections

- (1)
- (2)
- (3)
- (4)

Signature of the authorised representative, if any

Signature of the respondent or his authorised representative

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 _____ 20..._____

Place:
Date:

Signature of the authorised representative, if any

Signature of the respondent or his authorised representative

Notes.- (1) If the memorandum is filed by any person, other than the Commissioner of Central Excise, the grounds of cross-objection and the form of verification shall, be signed by the respondent in accordance with rule 3 of the Central Excise (Appeals) Rules, 2011.

(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-objections shall be in English (or Hindi) and should set forth, concisely and under distinct heads, the grounds of the 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.

*15 digit Permanent Account Number (PAN) - based registration number to be mandatorily furnished by registered persons

**10 digit Commissionerate/ Division/ Range code (Premises Code) to be mandatorily furnished by registered persons. This 'premises code' is available in the ST-2 Registration Certificate itself. In case of Centralized registrations the 'premises code' of the Main Office for which Centralized registration has been taken, should be indicated.

*** To be furnished by non-registered persons. Unique Identification (UID) number to be furnished where PAN is not available.

Where the memorandum of cross-objections is filed by the Commissioner of Central Excise/ Service Tax, the above details to be furnished by the Commissioner of Central Excise/ Service Tax in respect of the appellant.