

APPELLATE TRIBUNAL - CONSTITUTION OF BENCHES

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In exercise of the powers conferred by Section 129C of the Customs Act, 1962 (52 of 1962) read with Section 35D of the Central Excises and Salt Act, 1944 (1 of 1944) and Section 81B of the Gold (Control) Act, 1968 (45 of 1968), and in supersession of all CEGAT previous orders relating to constitution of Benches, the Vice-President exercising the powers and performing the functions of the President in terms of Section 129(5) (read with Government of India Order F. No. 27/13/95-Ad.IC dated 12-4-1995) and CEGAT Order No. 11/82, dated 11-11-82, hereby constitutes the following Benches and directs that the Benches shall exercise and discharge the following powers and functions.

1. 1 :-

Seven Benches (to be designated as Principal Benches for the sake of convenience and identification and allocation of matters arising anywhere in India) or such other number as may be ordered from time to time shall be located at New Delhi and shall deal with all such matters which are assigned to each one of them by the President by general or special order.

2. 2 :-

Four Zonal Benches (so called for the sake of convenience and identification) or such other number as may be ordered from time to time) as shown in column No. 2 of the Table below shall be located at the places respectively shown in column No. 3 of the table against them; and such Benches shall deal with all the matters arising within their jurisdiction and such other matters as may be transferred to them under a general or special order of the President. Provided that where an appeal arises out of imports or

exports through a port/customs station, and the concerned importer or exporter is located within the jurisdiction of a Bench other than the Bench which would normally have jurisdiction in respect of customs matters relating to that port/customs station, the appeal and matters connected therewith may, at the request of the importer or exporter (being the appellant or respondent) be dealt with by the Bench within whose jurisdiction the office of such importer or exporter is located, or he normally resides. On an application being moved in this regard and on sufficient cause being shown the Bench concerned having jurisdiction may transfer the matter to the other Bench subject to the general or special order of the President in this regard.

3.3 :-

The Benches shall hold their sittings either at Headquarters or at such other places falling within their respective jurisdiction as may be considered expedient subject to the general or special orders of the President in terms of Rule 3.

4.4 :-

The jurisdiction and allocation of work amongst Principal Benches will be as shown in Table-1.

5.5 :-

The jurisdiction and allocation of work amongst Zonal Benches will be as indicated in Table-11.

Part-1. Matters pertaining to Old Tariffs (effective prior to 28-2-1986)

S1. No.	Title of the Bench	Jurisdiction (All India)	Broad Commodity groups	Allocation (1)	(2)	(3)	(4)	(5)
1.	Principal	Valuation matters.	All commodities	All Principal Benches	Valuation/Classification matters relating to all appeals/applications etc.			
2.	Principal	Valuation matters.	All commodities					
3.	Principal	Classification matters relating to goods comprised in the First Schedule to the [Central Excise Act, 1944] (referred to herein as the Old Central Excise Tariff) :-	Base metals, machinery, electrical equipments, instruments and apparatus, clocks and watches.					

37AA, 37B, \ \1995 and/or \ \37BB, 37C, 37CC, 44, 45,47 and \ \which has \ \Item 68 (goods corresponding \ \been or may be \ \to those comprised in the \ \transferred to \ \chapters of the Old Customs \ \Delhi. \ \Import Tariff specified against \ \ \ \Principal Bench-B2). \ \ 4. \Principal \Classification matters relating \Base metals, \ \Bench-B2 \to goods comprised in Chapters \machinery, \ \Cus- \73 to 92 of the First Schedule to \transport and \ \toms) \the Customs Tariff Act, 1975, as \electrical \ Note: Appeals to the Tribunal arising out of first order (Order-in-Original) passed by an officer in the Collectorate of Customs (Preventive), Patna, shall lie to the Eastern Bench if his office is located in the States of Bihar, Bengal or Sikkim and to the Northern Bench/Bench-E if it lies in the State of U.P. However, at the request of the appellant/respondent, on sufficient cause being shown, the case may, at the discretion of the Bench be transferred to the other Bench, subject to the general order or special order of President, CEGAT.