

**FORM ST – 6**

**Form of memorandum of cross objections to the Appellant Tribunal under section 86 of Finance Act, 1994 (32 of 1994)**

In the Customs, Excise and Service Tax Appellate Tribunal

Cross objection No. \_\_\_\_\_ of \_\_\_\_\_ 20\_\_\_\_  
In appeal No. \_\_\_\_\_ of \_\_\_\_\_ 20\_\_\_\_

..... Appellant / Applicant

verses.

..... Respondent.

1. State / Union territory and the Commissionerate  
  
in which the order / decision of assessment /  
  
penalty / interest was made.
2. 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.
3. Address to which notices may be sent to the  
  
respondent.
4. Address to which notices may be sent to the  
  
appellant / applicant.
5. Whether the decision or the order appealed  
  
against involves any question having a relation  
  
to the rate of tax or to the value of taxable service  
  
for purposes of assessment; if not, difference in  
  
tax or tax involved, or amount of interest or  
  
penalty involved or value of taxable service  
  
involved, as the case may be.

- 5A. (i) Period of dispute
- (ii) Amount of tax, if any, claimed for the period mentioned in item (i)
- (iii) Amount of refund, if any, claimed for the period mentioned in item (i)
- (iv) Amount of interest imposed.
- (v) Amount of penalty imposed.

6. Relief claimed in the 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) The form of memorandum of cross-objections shall be filed in quadruplicate.
- (2) The form of memorandum of cross-objections should be in English ( or Hindi) and should set forth, concisely and under distinct heads the ground of the cross-objections without any argument or narrative and such grounds should be numbered consecutively.
- (3) The number and year of appeal / application as allotted by the office of the Appellate Tribunal and appearing in the notice of appeal / application received by the respondent is to be filled in by the respondent.