F. NO. 2(45)/ATFP/95/Vol II
Government of India
Ministry of Finance
Appellate Tribunal
4th Floor, Look Nayak Bhawan
Khan Market, New Delhi-110003

Dated 12.06.2024

ORDER

In order to streamline and smoothen the process of filing of appelas, applications, documents etc in the registry of Appellate Tribunal, following clarification is issued with the approval of Competent Authority. These shall come in force with immediate effect:

Issue	**Clarification**
Font, format, paper size etc for filing of the appeal, applications, replies etc	Font: Times New Roman Size: 13 Spacing between lines: minimum 1.5 lines, maximum: Double Paper size: A4 Printing: Single side printing only (handwritten papers not to be accepted) Colour of paper: White (Green etc not to be accepted) Margin: 2-inch left side, 1 inch right, top and bottom No pages, except the last page of appeal, application, reply etc should have unused space left more than ¼th of the paper size
Non-filing of the appeal in the forms provided for the purpose	Appeal to be filed strictly in the form as provided in respective Acts/ Rules
Documents containing interlineations, blanks, erasures or alterations	• Documents containing interlineations, blanks, erasures or alterations will be refused • Ink corrections in the affidavits etc. should be duly verified by the oath commissioner/ notary etc.
Filing of fresh Joint Appeals	Joint appeals are not maintenable in view of order of the Appellate Tribunal under SAFEMA, PBPTA, PMLA and FEMA. As such same will not be accepted by the registry for filing and will be

	returned to file separate appeal
Delay in filing of separate appeals on the direction of Hon'ble Bench	Limitation will be calculated from the date when the liberty was granted to the appellant(s)
Appeals received without payment of the fee	Appeals will not be accepted and returned in cases where a fee is prescribed for appeal. Date of filing of the appeal will be date when appeal is filed after proper fee payment.
Cut off time for filing of appeals	Appeals shall be accepted across the registry counter on all working days till 1600 Hrs
Filing of additional applications, replies, additional documents, rejoinder etc -	**Cut off time:** Such documents will be accepted till 1700 hours of the anti-penultimate date to the date of listing provided same is not barred by limitation or otherwise by the Bench. No replies/ rejoinders or applications to be accepted without application for condonation of delay if not filed within limitation period and not barred from filing
Letter of Authorisation	Appeals/ applications, wherever applicable, should be supported with written & prior authorization in form of Special Power of Attorney, General Power of Attorney, Board resolution, letter of authorisation etc to be furnished in accordance to the rules or provisions of various Acts. Signatures/ Thumb impression should be verified as required by the law for admissibility of same.
Inspection of the files, providing certified/ copy of documents of the appeal paper book and other documents by the panel counsel of Enforcement Directorate or any other person/ advocate	Will not be allowed unless specific authorization for the purpose is not furnished / filed

A copy of this order to be uploaded on website and also placed on all notice boards.

12/06/2024

(अनूप कुमार परमार)
पंजीकार