
ANDHRA PRADESH EXCISE (APPEAL AND REVISION) RULES, 1969

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ANDHRA PRADESH EXCISE (APPEAL AND REVISION) RULES, 1969

In exercise of the powers conferred by Section 72 of the Andhra Pradesh Excise Act, 1968 (Andhra Pradesh Act 17 of 1968), read with Sections 63 and 64 thereof and in supersession of all rules on the subject the Governor of Andhra Pradesh hereby makes the following rules the draft of the same having been previously published as required under sub-section (1) of the said Section 72.

1. Short title, extent and commencement :-

- (1) These rules may be called the Andhra Pradesh Excise (Appeal and Revision) Rules, 1969.
- (2) They shall extend to all the areas where the Andhra Pradesh Excise Act, 1968 (hereinafter referred to as the Act) is in force.
- (3) They shall come into force at once.

2. Form of appeal or revision applications :-

- (1) Every appeal or revision application shall be presented in the form of a petition and shall bear Court fee of *{Rs.5/- (Rupees five only)} and addressed to the appellate authority specified in Section 63 of the Act or to the Government, as the case may be, and shall be written in concise and intelligible language and signed or

marked by the petitioner or other person on his behalf.

(2) The petition shall contain the following particulars :

(a) The name, father's name, occupation and permanent address of the petitioner;

(b) The number and date of order against which the appeal or the revision petition is filed ;

(c) The name, father's name, address for service of the Respondents, namely the persons likely to be affected by the order in appeal or revision;

(d) A brief and precise statement of the facts of the case;

(e) Original or certified copy of the order against which the appeal or the revision petition is filed;

(f) The grounds of objection to the order against which the appeal or the revision petition is filed.

3. Manner of presentation :-

(1) The appeal or revision application shall be presented in triplicate either personally *{or through an advocate} on any working day between 10-30 a.m. and 5-00 p.m., or sent by registered post addressed to the appellate or revisional authority.

(2) Such number of extra copies as are required for the respondents shall also be furnished along with the appeal or revision application.

(3) In the absence of the appellate authority in office on any working day the appeal petition may be presented to any. *{Head Ministerial officer of the Government} nominated by the appellate authority in the regard.

(4) Revision application to Government may be addressed to the Secretary to Government in the Revenue Department and presented in person either to him or to the Deputy Secretary or the Assistant Secretary concerned on any working day between 10-30 a.m. and 5.00 p.m.

4. Time for revision application :-

Every application for revision under Section 64 of the Act shall be filed within sixty days from the date of the order against which revision is filed :

Provided that the Government may, for sufficient cause, entertain an application at any time beyond the aforesaid period.

5. Application for stay :-

(1) An application for grant of stay of the order or other proceedings of any officer under the Act may be presented along with the appeal or revision application.

(2) Every such application shall be affixed with court fee stamp of the value of three rupees.

(3) Every such application shall also be supported by an affidavit of the appellant or the revision petitioner or any other person on his behalf explaining how the order or proceeding operates against him in the absence of stay orders and the grounds on which the order or proceedings may be stayed.

6. Grant of stay :-

Whenever an appeal or revision application is admitted, if the appellate or revisional authority is satisfied either suo moto or on an examination of the grounds urged for grant of stay in the affidavit it may, by order stay or suspend the operation of any order or proceeding, pending disposal of the appeal or the revision application, as the case may be, subject to such conditions and terms as may be laid down in the order :

Provided that where stay or suspension is ordered subject to certain conditions or terms, such order or stay or suspension shall not take effect until the conditions or terms including payment or deposit of sums due to Government, are fulfilled.

7. Disposal of appeal or revision application :-

(1) If the appeal or revision application does not comply with any of the requirements of these rules, the appeal or the revision application is liable for summary rejection :

Provided that before rejecting an appeal or revision application under this sub-rule, the petitioner shall be given an opportunity to comply with the requirements of these rules.

(2) Before an appeal or revision application is rejected for other reasons, which shall be stated by the appellate or revisional authority in writing, the petitioner shall be given an opportunity of making his representation in that behalf.

8. Notice to third party :-

Before the appellate or revisional authority passes an order on appeal or revisional application, which is likely to effect any third person adversely, it shall give an opportunity to such person for making his representation in that behalf.

9. Hearing :-

(1) The appellate or revisional authority, if it does not reject the appeal or revision application under sub-rule (1) of Rule 7, may fix a date for personal hearing of the case, if it considers necessary so to do.

(2) The concerned authority may adjourn the hearing from time to time for valid reasons and where the petitioner does not appear personally or through some other person on his behalf on the date fixed for hearing on the date adjourned, the appeal or revision application may be decided ex parte.

10. Communication of orders passed :-

A copy of every order passed on appeal or on revision may be supplied free of cost to the petitioner and the persons affected thereby and another copy shall be sent to the subordinate officers whose order formed the subject matter of the appeal or revision.