

GUIDELINES ON APPLICATIONS FOR EXTENSION OF TIME TO FILE APPEAL

INTRODUCTORY

1. These guidelines are to assist and facilitate an appellant who intends to apply for extension of time to file an appeal.
2. An appeal to the Customs Appeal Tribunal ('the Tribunal') must be filed within 30 days from the date of written notification of the decision of the Director General Customs (section 143 of the Customs Act 1967, section 47 of the Excise Act 1976, section 50 of the Service Tax Act 1975 and section 68 of the Sales Tax Act 1972). An application for extension of time must be made for any appeals filed out of time (regulation 3 of the Customs (Appeal Tribunal) Regulations 2007).
3. The Customs (Appeal Tribunal) Regulations 2007 do not provide for the procedure of an application for extension of time.

GUIDELINES

4. In view of the foregoing, the following guidelines shall be complied with:
 - i) An application can be made by way of a letter but every application must state the grounds in support of the application (please see the sample in Enclosure 1).
 - ii) A copy of the application must be sent to the Director General of Customs or his representative by way of A.R Registered Post or by personal service. In the case of personal service, acknowledgement by the relevant Customs officer must be obtained.
 - iii) The Secretary of the Tribunal will register the application and fix the date, time and place of hearing of the application and will inform the applicant and the Director General of Customs not less than 3 days before the hearing date.
 - iv) The Chairman of the Tribunal will appoint the member of the Tribunal who will hear the application.
 - v) If the application is allowed, the member who hears the application has the discretion to allow a reasonable extension of time to enable the applicant to file Form A. A copy of the order allowing the extension of time must be filed together with Form A if no appeal has been filed yet.
 - vi) After the hearing of the application, an order either allowing or dismissing the application will be issued. Both parties are entitled to obtain a copy of the said order from the Secretary.

Chairman
Customs Appeal Tribunal
15 February 2008