

35D(3)	Single member bench can determine issue if duty involved or amount of fine / penalty involved is less than Rs 10 lakhs. However, issue relating to rate of duty or value cannot be determined by a single member bench.
35E(1)	Committee of two Chief Commissioners can direct any Commissioner to apply to Tribunal for the determination of points arising out of order of Commissioner of Central Excise (This will be treated as departmental appeal). If there is difference of opinion between two Chief Commissioners, the matter will be referred to CBE&C (Board) who will decide whether to file appeal As per section 35E(3), order directing to file appeal shall be made within three months from date of communication of order. After that, as per section 35E(4), authorised officer should file appeal with Tribunal within one month.
35E(2)	Commissioner can direct any excise officer subordinate to him to apply to Commissioner (Appeals) for the determination of points arising out of order of an adjudicating authority subordinate to him (This will be treated as departmental appeal). As per section 35E(3), order directing to file appeal shall be made within three months from date of communication of order. After that, as per section 35E(4), authorised officer should file appeal with Commissioner (Appeals) within one month..
35EE(1)	In case of following order of Commissioner or Commissioner (Appeals), appeal does not lie with Tribunal, but revision application can be made to Central Government - (a) loss of goods occurring in transit from factory to warehouse or to another factory (b) rebate of duty on goods exported outside India or excisable goods used in manufacture of goods which are exported and (c) goods exported without payment of duty.
35EE(2)	Revision application should be filed within three months from date of communication of order. Delay upto three months can be condoned by Central Government.
35F	Duty, penalty, interest, erroneous Cenvat credit or 'amount' to be deposited pending appeal. Pre-deposit can be dispensed with if it may cause undue hardship to assessee.
35FF	If the amount deposited u/s 35F becomes refundable pursuance to order passed by Commissioner (Appeals) or Tribunal, the amount should be refunded within three months from date of communication of the order to adjudicating authority. If not so refunded, interest is payable at the rate specified in section 11BB of the Act
35G(1)	Appeal to High Court on substantial question of law. Appeal to High Court can be made if the order of CESTAT <i>does not</i> relate, among other things, to the determination of any question having a relation to rate of duty or to value of goods. Appeal to be filed within 180 days. Appeal against judgment of High Court lies with SC u/s 35L(a)(i).