



डी. पी. नागेन्द्र कुमार

विशेष सचिव एवं सदस्य

D. P. Nagendra Kumar

Special Secretary & Member

भारत सरकार

वित्त मंत्रालय

राजस्व विभाग

केन्द्रीय अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड

नार्थ ब्लॉक, नई दिल्ली-११० ००१

Government of India

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D.O. F. No. 1080/UO/2021

May 09, 2022

Dear Pr. Chief Commissioner / Chief Commissioner,

This has reference to the monthly report on 'Monitoring of filing of Appeals by field formations' (being furnished to DLA) prescribed vide my D.O. letter dated 06.04.2022.

2. In this context, please find enclosed a summary of reports received for the month of April, 2022 (containing data for March, 2022). It is observed that there is a marginal decline in overall cases pending in the 'super critical' and 'critical' category in respect of CESTAT orders. However, the overall pendency continues to be high that needs to be reduced substantially. The figures for High Court orders pending for acceptance or otherwise have gone up steeply by over 200% primarily owing to receipt of 116 orders in Chennai Customs Zone. Few Zones have cases pending in single digits but still these are pending for a decision. It indicates that the expected alacrity for disposal of the cases is still not achieved. Further, only 09 Zones sent the report in time. Reports from 02 Zones were not received.

3. It is reiterated that the cases in both critical/super critical categories need close attention. The message from the Hon'ble Supreme Court is quite clear that the timelines for filing matters before it, has to be scrupulously followed. Accordingly, we need to gear up ourselves for filing of appeals in time. The Zones are expected to adapt quickly to the changing requirements without any further loss of time.

The High Power Committee of Secretaries (HPC) constituted by the Hon'ble Apex Court (Bill Finder Case) had held its first meeting in the last week of April, 2022 and it has made it clear that the Revenue Boards will have to ensure timely filing of revenue appeals in all cases and delay noticed in individual case requires explanation from the concerned.

4. Therefore, it is once again requested to ensure that there are no cases in critical/super critical category.

Best Wishes,

Yours Sincerely,


9/5/22.
(D.P. Nagendra Kumar)

**All Principal Chief Commissioner/ Chief Commissioner,
CGST/Customs Zone**

**Reports received from CGST/Customs Zones on
"Examination of High Court Orders for acceptance or otherwise"
(As on 29.04.2022)**

Sl.No.	Zone	Report received on	No. of cases where decision on acceptance is pending	Out of the pending cases		% of cases out of the total pending in		Delay in Furnishing (In days)
				Critical	Super critical	Critical	Super critical	
1	CGST Ahmedabad	08.04.2022	2	0	0	0%	0%	Within time
2	CGST Bengaluru	19.04.2022	4	1	2	25%	50%	9
3	CGST Bhopal	12.04.2022	0	0	0	0%	0%	2
4	CGST Bhubaneshwar	13.04.2022	0	0	0	0%	0%	3
5	CGST Chandigarh	20.04.2022	2	0	0	0%	0%	10
6	CGST Chennai	08.04.2022	5	1	1	20%	20%	Within time
7	CGST Delhi	11.04.2022	0	0	0	0%	0%	1
8	CGST Hyderabad	18.04.2022	0	0	0	0%	0%	8
9	CGST Jaipur	07.04.2022	10	1	9	10%	90%	Within time
10	CGST Kolkata	11.04.2022	5	4	1	80%	20%	1
11	CGST Lucknow	12.04.2022	1	0	1	0%	100%	2
12	CGST Meerut	11.04.2022	2	0	2	0%	100%	1
13	CGST Mumbai	23.04.2022	8	2	4	25%	50%	13
14	CGST Nagpur	12.04.2022	1	0	1	0%	100%	2
15	CGST Panchkula	Not received						
16	CGST Pune	18.04.2022	0	0	0	0%	0%	8
17	CGST Ranchi	08.04.2022	1	0	1	0%	100%	Within time
18	CGST Guwahati	08.04.2022	1	0	1	0%	100%	Within time
19	CGST Thiruvananthapuram	14.04.2022	1	0	0	0%	0%	4
20	CGST Vadodara	11.04.2022	0	0	0	0%	0%	1
21	CGST Visakhapatnam	08.04.2022	0	0	0	0%	0%	Within time

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				Critical	Super critical	Critical	Super critical	
22	Customs Ahmedabad	08.04.2022	9	0	8	0%	89%	Within time
23	Customs Bengaluru	08.04.2022	5	2	3	40%	60%	Within time
24	Customs Chennai	22.04.2022	127	0	116	0%	91%	12
25	Customs Delhi	13.04.2022	10	4	6	40%	60%	3
26	Customs Delhi Prev.	18.04.2022	2	0	0	0%	0%	8
27	Customs Kolkata	Not received						
28	Customs Mumbai-I	19.04.2022	1	0	0	0%	0%	9
29	Customs Mumbai-II	18.04.2022	2	0	0	0%	0%	8
30	Customs Mumbai-III	21.04.2022	1	1	0	100%	0%	11
31	Customs Patna Prev.	18.04.2022	1	0	1	0%	100%	8
32	Customs Trichy Prev.	18.04.2022	7	0	5	0%	71%	8