



डी. पी. नागेन्द्र कुमार  
विशेष सचिव एवं सदस्य

*D. P. Nagendra Kumar*  
Special Secretary & Member

DO F. No. 1080/54/DLA/SC/2021/1731 — 1764  
5/10/2021

भारत सरकार  
वित्त मंत्रालय  
राजस्व विभाग  
केन्द्रीय अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड  
नार्थ ब्लॉक, नई दिल्ली-११० ००१  
Government of India  
Ministry of Finance  
Department of Revenue  
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04<sup>th</sup> October, 2021

Dear Pr. Chief Commissioner/ Chief Commissioner/ Pr. Director General,

As you are aware, the time-limit for filing appeals in the Hon'ble Supreme Court is 60 days from the date of receipt of CESTAT's order in case of Civil Appeals and 90 days from the date of pronouncement of order by the High Courts in case of SLPs. As Civil Appeals and SLPs are filed by the Board as per detailed procedure involving Ministry of Law & Justice, Central Agency Section, Law Officers, Drafting Counsels etc., instructions are in place that proposal for filing Civil Appeal / SLP should be sent to the Board within 15 days of receipt of the order and within 20 days of the pronouncement of the order.

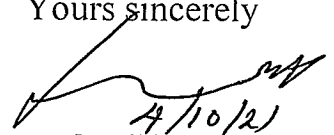
2. However, it is observed that a large number of departmental appeals have been dismissed by the Hon'ble Supreme Court due to un-explained delay in filing of petitions. In few cases, costs have been imposed and strictures have been passed. In the case CA No. 674 of 2021 (CCE, Surat Vs. Bilfinder Neo Structo Construction Limited), the Apex Court has directed Department of Revenue to adopt technology solutions to avoid delays in filing appeals/SLPs and better litigation management. The Court has directed to make suitable changes in Legal Information Management Briefing System (LIMBS) and ensure integration of LIMBS with IT systems of Courts, Tribunals, e-courts and e-office etc.

3. Revenue Secretary had convened a meeting of officers working in CBIC, CBDT, NIC, Ministry of Law etc. on 22.09.2021 where he had emphasised the need of consultation with the field formations. DLA has written letters dated 31.08.2021 and 10.09.2021 to all Pr. CC / CCs of all Zones and to DRI & DGGI but no suggestions have been received so far. You are requested to forward your comments on the same early. On feeding of data of cases pending in the High Courts and CESTAT, which is carried out by the field formations, out of 41702 cases pending before High Courts, the Case Number Record (CNR) has been entered only in respect of 5620 cases. Without CNR, integration of LIMBS with e-Courts and other websites is not feasible.

4. You are requested to personally monitor the updation of entries in LIMBS by Pr. Commissioners / Commissioners under your charge and send me a report at an early date.

With best wishes,

Yours sincerely

  
4/10/21  
(D. P. Nagendra Kumar)

**All Pr. Chief Commissioners / Chief Commissioners /  
Pr. DGRI / Pr. DGGI**