

F.No.276/83/2018-CX.8A
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs
(Legal Cell)

'C' Wing, 5th Floor, HUDCO-VISHALA Building
Bhikaji Cama Place, R.K. Puram,
New Delhi-66: dated the 19.04.2018

INSTRUCTION

To,

1. All Principal Chief Commissioners/Chief Commissioners of Customs, GST & CX and Customs (Preventive);
2. All Principal Director Generals/ Director Generals of Customs, GST & CX;
3. <webmaster.cbec@icegate.gov.in>

Sub: Filing of Special Leave Petition under Article 136 of the Constitution of India before the Supreme Court- regarding;

Sir/Madam,

The undersigned is directed to refer to Board Instruction F.No.276/72/2016-CX.8A dated 18.07.2016 (copy available on CBEC website) on the above subject.

2. In this regard, the Board has observed that inspite of the said Instruction, the field formations are sending SLP proposals in which there is no substantial question of law or where gross perversity or illegality in the appreciation of evidence has not been pointed out.
3. It is therefore reiterated that SLP before the Apex Court can be filed only when a substantial question of law arises. Matters purely relating to the realm of appreciation of evidence, unless there is a gross perversity or illegality in the appreciation of evidence by the High Court, or on settled issues do not fall within the purview of special leave jurisdiction of the Apex Court. SLP should not be proposed in a routine manner, just because some High Court decision is not in Department's favour.
4. This instruction applies to the legacy issues and matters relating to Customs Act, 1962. Matters relating to Goods and Service Tax would continue to be governed by Board Instruction F.No.275/11/2017-CX.8A dated 18.09.2017 (copy available on CBEC website).

Yours faithfully


(Harsh Vardhan)
Senior Analyst
Tel: 011-26195405