

**DIRECTORATE OF LEGAL AFFAIRS
CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS
4TH FLOOR, RAJENDRA BHAWAN
210, DEEN DAYAL UPADHYAY MARG
NEW DELHI- 110 002**

F.No.1080/02/DLA/Tech/VC/2022/33

Date: 23.03.2022

Minutes of the Video Conference held on 15.03.2022

A meeting was held to review the position of electronic filing of revenue appeals before various High Courts forwarding of SLP/CA proposals through LIMBS and updating of CNR numbers in the LIMBS portal. The list of participants is enclosed as Annexure 'A'.

2. A list of High Court wise summary of cases without CNR (Annexure B) and also Zone wise summary of total cases (Supreme Court + High Court + CESTAT) (Annexure C) where all the field have not been entered, was circulated for necessary action at their end.

3. Member invited the attention of all the PCCs/CCs to the orders of the Hon'ble Supreme Court of India in the matter of Bilfinder Neo Structo Construction Ltd. in CA no674/2021. The Supreme Court commented on the delay in filing of SLP in Supreme Court by the department beyond the limitation of period of 90 days and ordered for constitution of a Committee for adoption of technological solutions to avoid such delays. The LIMBS software stands updated in light of the recommendations of the Committee.

4. Member referred to the VC held on 21.12.2021 (minutes circulated vide DLA letter no. F. No. 1080/54/DLA/SC/2021 dated 03.01.2022) wherein the field formations were called upon to send all SLP/CA proposals mandatorily through LIMBS/e-office. Contact numbers of NIC support engineers were also provided. The field formations were also urged to update the CNR no. in LIMBS data of all the High Court cases for automatic updating of status in the High Court matters in LIMBS.

5. The Supreme Court vide its order dated 7.03.2022 has now sought statistics relating to the SLPs filed within limitation and beyond limitation. The Member mentioned that the progress in the implementation of the directions has been found to be sluggish.

6. A Zone-wise review was undertaken and all the PCCs/CCs/PCs requested to ensure compliance with directions to send proposals through LIMBS and update CNRs in the LIMBS portal.

7. Sh. R. K. Kaul, Sr. Technical Director, NIC presented a brief overview of the changes in the LIMBS software with the participants. He informed that for some of the High Courts, including the Hon'ble Delhi High Court, automatic data updation is not happening on LIMBS. Therefore, SMS/e-mails etc are not currently being sent to users as envisaged. However, once the automatic data updation starts happening, the SMS/e-mail facility would commence, and users would get regular alerts.

He mentioned that the integration of CBIC e- office and LIMBS has already been completed to facilitate a seamless transfer between the two. He also informed that now CAS is also integrated with e-office and LIMBS. He further informed that it has remains to be done for CBDT.

He called upon the field offices to contact him and his team anytime, for any technical assistance pertaining to LIMBS and the interoperability of LIMBS with e-office. For any query, he and his team can be contacted via phone (mobile no.- 9891961136), SMS, e-mail rkkaul@nic.in etc.

8. Member also invited attention to the directions conveyed earlier with regard to e-filing of revenue appeals before High Courts and advised the Chief Commissioners to closely monitor the same.



(Mahendra Ranga)
Principal Commissioner

Encl: As above

To

1. Sr. Principal Private Secretary to Member (Legal), CBIC
2. All Principal Chief Commissioners/ Chief Commissioners/ Principal Director Generals/ Director Generals
3. The Commissioner (Legal), CBIC
4. The Joint Secretary (Review), CBIC

Annexure-A

Sl. No.	Zone	Name of the officers	Designation
1	CGST Ahmedabad	Ms. Seema Arora	Chief Commissioner
2	CGST Bengaluru	Ms. Ranjana Jha	Pr. Chief Commissioner
3	CGST Bhopal	Sh.Navneet Goel	Chief Commissioner
4	CGST Bhubaneshwar	Sh.Bijoy Kumar Kar	Principal Commissioner
5	CGST Chandigarh	Ms. Aruna Narayan Gupta	Chief Commissioner
6	CGST Chennai	Sh.M.V.S. Choudary	Chief Commissioner
7	CGST Delhi	Ms. Mallika Arya	Principal Chief Commissioner
8	CGST Hyderabad	Ms. B.V. Sivanaga Kumari	Chief Commissioner
9	PC, CGST Jaipur	Sh.C.P. Goyal	Principal Commissioner
10	CGST Kolkata	Sh.A.P.S. Suri	Pr. Chief Commissioner
11	CGST Lucknow	Sh.P.K. Goel	Pr. Chief Commissioner
12	CGST Meerut	Sh. P.K. Goel	Pr. Chief Commissioner
13	CGST Mumbai	Sh. Ashok Kumar Mehta	Pr. Chief Commissioner
14	CGST Panchkula	Sh. Rajesh Sodhi	Chief Commissioner
15	CGST Pune	Sh. Atul Gupta	Commissioner
16	CGST Shillong/Guwahati	Sh. Ashutosh Awasthi	Principal Commissioner
17	CGST Thiruvananthapuram	Sh. Shyam Raj Prasad	Chief Commissioner
18	CGST Vadodara	Sh. Ajay Ubale	
19	CGST Vishakhapatnam	Sh. Suresh Kishnani	Chief Commissioner
20	Customs Ahmedabad	Sh. Ajay Ubale	Chief Commissioner
21	Customs Bengaluru	Sh. M.R. Farooqui	Additional Commissioner
22	Customs Chennai	Sh. M.V.S. Choudary	Chief Commissioner
23	Customs Delhi	Sh. Surjit Bhujabal	Chief Commissioner
24	Customs Kolkata	Sh. Anil Kumar Gupta	Chief Commissioner
25	Customs Mumbai-II	Sh. M.K. Singh	Chief Commissioner
26	Customs Patna Prev.	Sh. P.K. Katiyar	Principal Commissioner
27	NIC	Sh. R.K.Kaul	Sr. Technical Director
28	Dte. of Legal Affairs	Sh. Mahendra Ranga	Principal Commissioner
29	Judicial Wing	Sh. Jitendra Kumar	JS (Review)
30	Legal Cell	Sh. Gaurav Kumar	Commissioner

Other officers present and assisting the PCCs/CCs have not been listed.

High Court wise summary (Cases with CNR)

S. No.	Name of High Court/Bench	Total Cases (Nos)	Cases with CNR (Nos)	% age (with CNR)
1	Agartala	23	7	30.43
2	Ahmedabad	2287	1827	79.89
3	Aizawl	1	1	100.00
4	Allahabad	878	431	49.09
5	Amaravati	1470	920	62.59
6	Anantpuram	3	0	0.00
7	Aurangabad	140	118	84.29
8	Bengaluru	726	590	81.27
9	Bhubaneshwar	2	1	50.00
10	Bilaspur	154	78	50.65
11	Calcutta	1679	801	47.71
12	Chandigarh	1356	416	30.68
13	Chennai	168	108	64.29
14	Cuttack	486	312	64.20
15	Dehradun	1	1	100.00
16	Delhi	1375	16	1.16
17	Dharwad	99	62	62.63
18	Ernakulam	1297	826	63.69
19	Gangtok	4	4	100.00
20	Gul Barga	16	8	50.00
21	Guwahati	356	261	73.31
22	Gwalior	37	19	51.35
23	Hyderabad	728	588	80.77
24	Imphal	3	3	100.00
25	Indore	274	146	53.28
26	Itanagar	1	1	100.00
27	Jabalpur	323	227	70.28
28	Jaipur	755	651	86.23
29	Jalpaiguri	20	15	75.00
30	J & K	653	20	3.06
31	Jammu bench	521	26	4.99
32	Jodhpur	495	476	96.16
33	Kochchi	93	74	79.57

34	Kohima bench	1	0	0.00
35	Lucknow bench	136	4	2.94
36	Madras	3418	1998	58.46
37	Madurai	659	603	91.50
38	Mumbai	3056	1215	39.76
39	Nainital bench	178	175	98.31
40	Nagpur	101	4	3.96
41	Panji	46	23	50.00
42	Patna	348	131	37.64
43	Ranchi	356	79	22.19
44	Shilong	74	66	89.19
45	Shimla	112	103	91.96
46	Trivendrum	132	125	94.70
47	Others	1	0	0.00
	Total	25042	13560	54.15

Zone-wise Exception* Cases
(including Supreme Court, High Court and CESTAT cases) on
LIMBS Portal

Sl.No.	Zone	Total Cases (Nos.)	Total Exception Cases (Nos.)	%age of Exception Cases
1	CGST Ahmedabad	4739	47	0.99
2	CGST Bengaluru	5318	2860	53.78
3	CGST Bhopal	2362	1992	84.34
4	CGST Bhubaneshwar	1700	55	3.24
5	CGST Chandigarh	4218	3012	71.41
6	CGST Chennai	6888	2352	34.15
7	CGST Delhi	1245	525	42.17
8	CGST Hyderabad	3731	1865	49.99
9	CGST Jaipur	2664	460	17.27
10	CGST Kolkata	5634	5406	95.95
11	CGST Lucknow	1083	876	80.89
12	CGST Meerut	2336	1912	81.85
13	CGST Mumbai	7341	4057	55.26
14	CGST Nagpur	2501	2368	94.68
15	CGST Panchkula	2847	2743	96.35
16	CGST Pune	2697	1404	52.06
17	CGST Ranchi	2479	1849	74.59
18	CGST Shillong/Guwahati	1377	563	40.89
19	CGST Thiruvananthapuram	3845	1464	38.08
20	CGST Vadodara	3125	1144	36.61
21	CGST Visakhapatnam	4830	3219	66.65
22	Customs Ahmedabad	3409	878	25.76
23	Customs Bengaluru	984	112	11.38
24	Customs Chennai	4694	2722	57.99
25	Customs Delhi	1621	1447	89.27
26	Customs Delhi Prev.	1158	914	78.93
27	Customs Kolkata	1801	1178	65.41
28	Customs Mumbai-I	2208	1277	57.84
29	Customs Mumbai-II	1532	264	17.23
30	Customs Mumbai-III	2038	1036	50.83
31	Customs Patna Prev.	482	140	29.05
32	Customs Trichy Prev.	1785	942	52.77
	Grand Total	94672	51083	53.96

* Exception cases are the cases where all fields have not been filled.