



सत्यमेव जयते

MAHENDRA RANGA
Principal Commissioner

भारत सरकार
विधि कार्य निदेशालय
केन्द्रीय अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड
चतुर्थ तल, राजेन्द्र भवन, 210 दीन दयाल उपाध्याय मार्ग
नई दिल्ली-110002

GOVERNMENT OF INDIA
DIRECTORATE OF LEGAL AFFAIRS,
CENTRAL BOARD OF INDIRECT TAX & CUSTOMS,
4TH FLOOR, RAJENDRA BHAWAN,
210, DEEN DAYAL UPADHYAY MARG, NEW DELHI-110002
Tel. : (O) 23219071, Fax : 23219073

D.O. No. 1080/84/U.O/2021
12th January, 2022

150-81

Dear Sir / Madam,

As you are aware that the issue of filing of appeals/ petitions within the limitation period has been an area of concern for the Board. Various timelines in this regard have already been laid down in CBIC OM dated 859-943 issued under file number 1080/DLA/50/Tech/Monitoring/SLPs-Appeals/16. The Board has now decided to monitor the filing of appeals by the field formations through the Zones. It will be appreciated that if the decision to 'accept a decision or otherwise' can be taken with a sense of urgency coupled with timely forwarding of proposal, the delays can be eschewed.

2. The Member (Legal) has desired a monthly report in this context in the enclosed formats. The formats should also help the zones to keep an eye on the disposal by their field formations and ensure timely action wherever necessary.

3. First report in this context is requested to be sent by 10th of February 2022 to this office on dla-rev@nic.in

With regards

Yours

Sincerely
M. Ranga
12.01.21

(Mahendra Ranga)

Encl:- As above

To,

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

CGST/Customs Zone,

Examination of High Court Orders for acceptance or otherwise

Opening Balance (cases pending for decision)	No. of cases received during month	No. of Orders disposed	No. of cases where decision on acceptance is pending (A+B-C)	No. of cases where decision taken to litigate before Supreme Court (Out of C)	No. of cases where proposal has not yet been forwarded (Out of E)
A	B	C	D	E	F

Age-wise break up of pendency

Break up of Column (D)			Break up of Column (F)		
0-7 days	8-15 days (Critical)	>15 days (Super Critical)	0-7 days	>7 days (Critical)	

Note:

1. In column A, number of all such cases is to be mentioned in which decision on acceptance or otherwise of High Court decision is pending.
2. In column C, number of all cases is to be provided where the order has been examined for acceptance or appeal. It shall include all cases which have been accepted on monetary grounds.
3. In Column F, information of those cases is to be provided where proposal has not been forwarded to Board (Legal Section).

CGST/Customs Zone,

Examination of CESTAT Orders for acceptance or otherwise								
Opening Balance (cases pending for decision)	No. of cases received during month	No. of Orders disposed	No. of cases where decision on acceptance is pending (A+B-C)	No. of cases where decision taken to litigate (Out of C)	Appeal in High Court		Appeal in Supreme Court	
					No. of cases to litigate before High Court (Out of E)	No. of cases where filing of petition is pending (Out of F)	No. of cases to litigate before Supreme Court	No. of cases where proposal has not yet been forwarded to Board
A	B	C	D	E	F	G	H	I

Age-wise break up of pendency						
Break up of column (D)			Break up of column (G)		Break up of column (I)	
0-7 days	8-30days (Critical)	>30 days (Super Critical)	0-30 days	>30 days (Critical)	0-7 days	>7 days (Critical)

Note:

1. In column A, number of all such cases is to be mentioned in which decision on acceptance or otherwise of CESTAT decision is pending.
2. In column C, number of all cases is to be provided where the order has been examined for acceptance or appeal. It shall include all cases which have been accepted on monetary grounds.
3. In Column I, information of those cases is to be provided where proposal has not been forwarded to Board (Legal/Review Section).