



**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. 1080/57/DLA/LIMBS/2021  
Dated:- 29.03.2022

Dear Madam/Sir,

Please refer to DLA D.O. Letter dated 30.07.2021 (copy enclosed) regarding review of the data of LIMBS and MPR for pending appeals in Supreme Court and High Court.

**2.0** Successful implementation of LIMBS requires correct uploading of case details and regular updating of their status on LIMBS Portal. However, analysis of data uploaded on LIMBS shows the number of cases uploaded on LIMBS very widely vis-a-vis the MPR data available on DDM Website. The position, as on today, is tabulated below:-

Forum	No of Cases as per MPR	No of Cases as per LIMBS	Difference between	%age (+/-)
Supreme Court	3140	4604	1464	(+) 46.62%
High Court	18954	25095	6141	(+) 32.40%

**3.0** It is evident that the number of cases on LIMBS is much more than that of MPR data. This is possible either due to duplicate entry of cases or the status of cases not being updated once decided or any technical issues. Cases 'not updated' also reflect in "Exception Category [ No of exception cases is 54280 out of Total 96261 ]. As such, the available data can not be relied upon for generating reports.

**4.0** It is, therefore, requested the offices under your charge may kindly be instructed to review their pendencies and update the LIMBS data accordingly. They should also be instructed to update present status of all the cases as on 31.03.2022 and forward a certificate to this effect to this Directorate by 30.04.2022.

With regards

Yours sincerely,

(Mahendra Ranga)

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



**MAHENDRA RANGA**  
Principal Commissioner

भारत सरकार  
विधि कार्य निदेशालय  
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Tel. : (O) 23219071, Fax : 23219073  
D.O No. 1080/57/DLA/Limbs/2021/18  
Dated: - 30.07.2021

Dear Madam/Sir,

As you are aware that LIMBS (Legal Information Briefing and Management System) is an online application developed by Department of Legal Affairs (DoLA) to monitor Govt. litigation. As per extant instructions the details pertaining to legal cases have to be updated concurrently.

2.0 The successful implementation of LIMBS requires correct uploading of case details and regular updating of their status on LIMBS Portal. However, analysis of data uploaded on LIMBS shows that number of cases uploaded on LIMBS vary widely vis-a-vis the MPR data available on DDM Website. Further, more than 50% cases uploaded on LIMBS fall under "Exception Category" i.e., cases not updated. The position, as on 31.06.2021, is tabulated below: -

Forum	A. Cases as per MPR	B. Cases on LIMBS	C. Variation in LIMBS data vis-a-vis MPR	D. Number of "Exception Cases" i.e., cases not updated on LIMBS	E. Cases not updated on LIMBS
Supreme Court	2,979	4,591	54.11%	----	----
High Court	16,164	24,057	48.83%	----	----
CESTAT	57,378	70,259	22.44%	----	----
Total	76,521	98,907	29.25%	59,817	60.47%

3.0 It is evident from above that number of cases on LIMBS is more than that of MPR data (Column - C). This is possible either due to duplicate entry of cases or the status of cases not being updated once decided. Cases 'not updated' also reflect in "Exception Category". Therefore, the available data can not be relied upon for generating reports.

4.0 It is, therefore, requested that Commissionerates under your charge may kindly be instructed to review their pendencies and update the LIMBS data accordingly. They should also be instructed to update present status of all the cases as on 31.07.2021 and forward a certificate to this effect to this Directorate by 31.08.2021.

With profound regards,

Yours sincerely,

Mahendra Ranga.

All (Pr.) Chief Commissioners  
CGST & Customs.