



केंद्रीय अप्रत्यक्ष कर और सीमा शुल्क बोर्ड  
**Central Board of Indirect Taxes & Customs**  
विधिकार्य निदेशालय  
**Directorate of Legal Affairs**



F. No. 1080/02/DLA/SC/2020/Pt.I

Date: 20.01.2022

To

All Principal Chief Commissioners  
All Chief Commissioners

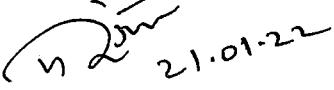
Sirs/Madams,

Subject: Amendment of cause titles as per the new jurisdiction – reg.

A departmental Appeal has been dismissed by the Hon'ble Supreme Court recently due to delays in filing. On inquiry it has transpired that the Respondent in the matter was Commissioner of Service Tax. However, after implementation of GST in the year 2017, the office ceased to exist. As such, the judgement of the Tribunal did not reach the office having jurisdiction in the matter at present. The office came to know of the judgment after much lapse of time when another office enquired about its acceptability. The possibility of such an eventuality occurring cannot be ruled out.

2. To obviate the possibility, I am directed by Member (Legal) to request you to take necessary steps for amendment of cause titles in all cases pending before CESTAT/ High Courts to reflect correct jurisdictions/ address.

Yours faithfully,

  
(Mahendra Ranga)  
Principal Commissioner

Copy for kind information and necessary action to –

1. The Chief Commissioner (AR), West Block, RK Puram New Delhi for information and necessary action.
2. The Commissioner (Legal), CBIC, 5th Floor, Hudco Vishala Building, R. K. Puram, New Delhi – 110066.
3. The Joint Secretary (Review), CBIC, 4th Floor, Hudco Vishala Building, R. K. Puram, New Delhi – 110066.

Principal Commissioner