



**विधिकार्य निदेशालय, केन्द्रीय अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड**

**DIRECTORATE OF LEGAL AFFAIRS, CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS**

**चतुर्थ तल, राजेन्द्र भवन, २१०, दीनदयाल उपाध्याय मार्ग**

**4<sup>th</sup> FLOOR, RAJENDRA BHAWAN, 210, DEEN DAYAL UPADHY MARG**

**न्यू देल्ही - ११०००२**

**NEW DELHI-110002**

**Email- [dla-rev@nic.in](mailto:dla-rev@nic.in)**

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**फ. सं.- DLA/CFEE/DFEE/3/2021/Pt-III / 334**

**दिनांक: 20.04.2022**

सेवा में,

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

महोदया/ महोदय

**Sub:- Payment of deficit Court Fee in cases pending in the Supreme Court-reg.**

This is in reference to DLA letter dated 24.03.2022 regarding payment of deficit Court Fees in the cases pending in the Supreme Court. It was requested to pay the court fees at once in the listed 507 cases.

2. It is observed that court fees have since been paid only in 17 matters. The petitions stand withdrawn in 17 cases. Three cases have been reported as 'NIL' valuation cases. Thus payment in 464 matters is still pending as per Annexure-A.

3. Some of the zones have inturn asked DLA to pay the court fees. In this context, attention is drawn to DLA instructions dated 03.12.2015 and 30.12.2015 desiring therein payment of deficit court fee by the concerned Commissionerate. Reference is also invited to Para 3 of DLA letter dated 05.01.2021 wherein it was explicitly indicated that court fees for appeals admitted/notice issued on or after 15.01.2021 will be paid by DLA.

4. It is therefore requested to pay the court fees and report the payment to DLA, so that no case is dismissed for non-payment of Court fees. Any difficulty in payment may be brought to our notice.

Enclosure: As above

भवदीय,

(Mahendra Ranga)  
Principal Commissioner

## Annexure-A

Details of 507 Cases of Zone/Commissionerate								
Sr. NO.	Zone	Total Case	Reply received	Party/ CRL Appeal	Withdrawn/Dispose	Nil Valuation	Court fee Paid	Still pending for payment
1	Ahmedabad	24	23	0	0	0	2	22
2	Bengaluru	17	0	0	0	0	0	17
3	Bhopal	40	14	0	0	0	0	40
4	Bhubaneswar	11	6	3	0	2	0	6
5	Chandigarh	31	13	0	0	0	0	31
6	Chennai	48	4	0	0	0	1	47
7	Delhi	85	32	0	1	0	2	82
8	Guwahati	5	1	0	0	0	0	5
9	Hyderabad	20	0	0	0	0	0	20
10	Jaipur	24	6	0	1	0	0	23
11	Kolkata	13	13	0	0	0	0	13
12	Lucknow	6	6	3	0	0	1	2
13	Meerut	18	8	0	0	0	0	18
14	Mumbai	42	4	0	0	0	0	42
15	Nagpur	4	3	0	1	0	0	3
16	Panchkula	30	24	0	1	1	7	21
17	Pune	3	0	0	0	0	0	3
18	Ranchi	4	4	0	0	0	0	4
19	Thiruvananthapuram	25	0	0	0	0	0	25
20	Vadodara	35	12	0	12	0	0	23
21	Visakhapatnam	15	15	0	1	0	4	10
22	DRI	1	0	0	0	0	0	1
23	Thiruchirapalli Customs	6	0	0	0	0	0	6
	Total	507	188	6	17	3	17	464



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DIRECTORATE OF LEGAL AFFAIRS, CENTRAL BOARD OF  
INDIRECT TAXES & CUSTOMS  
चतुर्थ तल, राजेन्द्र भवन, 210, दीनदयाल उपाध्याय मार्ग  
4th FLOOR, RAJENDRA BHAWAN, 210, DEEN DAYAL UPADHYAY  
MARG  
नई दिल्ली - 110002  
NEW DELHI-110002



**SUPREME COURT MATTER/MOST URGENT**

F.No. DLA/CFEE/DFEE/3/2021/Pt-III

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Date:- 24.03.2022

सेवा में,

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

महोदया / महोदय,

**विषय:- Payment of Deficit Court Fee in the Cases Pending in Supreme Court- reg.**

As you may be aware while filing of SLP/CA in the Supreme Court, prescribed court fees are required to be paid. Before 15<sup>th</sup> January 2021, initial court fee amounting to Rs. 5000/- was being paid by DLA and the balance fee was paid by the field formations. Now whole of court fee is being paid by DLA w.e.f. 15 January 2021. In any case the court fees have to be paid when the case comes up for hearing. Failure leads to reflection of the case for default.

2. In many cases the court fee was not being found to have been paid at the time of hearing. Therefore this directorate conducted an audit of the cases filed in the Supreme Court which revealed that in 508 number of cases court fee had not been paid as per records. A list of such cases was circulated vide DLA letter F.No. DLA/CFEE/DFEE/3/2021/Pt-II dated 02.03.2022 for immediate payment of fees in these matters. A report in the Performa enclosed was also sought.

3. It is observed that no report of payment of the court fees has been received so far.

4. It is therefore requested to arrange to pay the court fees at once and report payment to DLA. Any failure shall risk reflection of the matter as these are coming up for hearings.

Any difficulty faced may be brought to the notice of DLA.

संलग्नक : यथोपरि

Copy to:- Member (Legal) for information please.

भवदीय,  
(महेंद्र रंगा)  
प्रधान आयुक्त  
(महेंद्र रंगा)  
प्रधान आयुक्त

(7)

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F No 1080/279/DLA/SC/2011 (6) (1) (79)  
Central Board of Excise AND Customs  
Directorate of Legal Affairs  
4<sup>th</sup> Floor Rajendra Bhawan, Deendayal Upadhyay Marg

New Delhi the 3<sup>rd</sup> December 2015

To,  
The Chief Commissioner of Central Excise (All)  
The Chief Commissioner of Customs (All)  
The Chief Commissioner of Service Tax (All)  
The Director General Revenue Intelligence  
The Director General Central Excise Intelligence  
The Commissioner of LTU (All)

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Sir/ Madam

Subject: Payment of deficit Court fee after duty valuation by the registry of the Supreme Court, subsequent to the Notice in Civil Appeal/ SLP , reg:-

Kindly refer to the Board letter issued from F No 275/05/2011-CX.8A dated 25<sup>th</sup> August 2011, wherein it was directed that "This Issue has been examined by the Board and a decision has been taken that henceforth the process of payment of Court fee in Supreme Court would be centralized and the Directorate of Legal affairs has been entrusted with this work. In this regard, a separate fund has been entrusted to Directorate of Legal Affairs for the financial year 2011-12 under the head "Law Charges".

2.0 As per the direction contained in the said letter, Directorate of Legal affairs has been depositing the Court Fees of Rs 5000/- on receipt of the communication from the Board in the case of Appeals/ SLP's filed by the department. Similarly in the case of the party Appeals/ SLP's too Directorate of Legal Affairs has been depositing the court fees as prescribed in para 4.1 of the said letter

3.0 Vide Notification dated 27<sup>th</sup> May 2014, Supreme Court Rules, 2013 have been notified. The court fees and the procedure for the payment of same have

been notified in the Third Schedule, to the said rules. As per Part II to the said Third Schedule, the Court fee prescribed is as follows:

S No

- |    |   |  |     |
|----|---|--|-----|
| 4  | Lodging and registering of appeals/ SLP at 'after notice' stage in the matters falling in any of the subject categories mentioned in Part IV of this Schedule where-  | Rs                                       | 317 |
|    | (i) value of subject matter in dispute does not exceed Rs one lakh  |  |     |
|    | (ii) for every Rs 50,000/- or part thereof in excess of Rs 1,00,000 till the value reaches Rs 20,00,000/-   | 5,000/-                                  |     |
|    | (iii) for every Rs 1,00,000/- or parts thereof in excess of Rs 20,00,000/-  | 1,000/-                                  |     |
|    | Provided-   | 1,000/-                                  |     |
|    | (1) That maximum fees payable in any case shall not exceed  | 25,00,000/-                              |     |
|    | (2) That where an appeal is brought by special leave granted by the Court or where notice is issued in the Special Leave Petition by the Court, credit shall be given to the appellant/ petitioner, as the case may be, for the amount of court fee paid by him at the time of institution of SLP/ Notice and no more fees will be charged even if leave is subsequently granted in 'after notice' matter and the petition is converted into an appeal. |  |     |
|    | (3) In case where it is not possible to estimate at a money value the subject matter in dispute   | 5000/-                                   |     |
| 5. | Lodging of CAVEAT   | 500/-                                    |     |
| 6. | Application for review of Judgement or order of Court   | The same                                 |     |
| 7. | Curative Petition   | fees as paid on the original proceedings |     |

4.0 At the time of filing the Appeal/ SLP, Board gives valuation Affidavit specifying the value of the amount or value of the subject-matter of the suit in the Court of first instance and in the High Court, and the amount or value of the subject-matter in dispute before the Court with particulars showing how the said valuation has been arrived at, and in case where the appeal is incapable of valuation, it needs to be so stated. On the basis of the valuation

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affidavit filed by the department at the time of filing of appeal, registry calculates and demands the deficit court fee.

5.0 In accordance with the above, the registry has now asked for payment of deficit fee in following cases:-


S No	Civil Appeal/ SLP No	Party	Deficit Fees to be paid in Rs
1	8916-17/2015	CCE & ST Vs Zuari Cement Ltd	1,162,000
2	7259/2015	CST Bengaluru Vs M/s Cosmopolitan Club (R)	243,000
3	5307/2015	CST Delhi IV Vs M/s Microsoft Corporation	2,495,000
4	6546-49/2015	CST Hyderabad II Vs M/s VST Industries	970,000
5	8060/2015	CCE Pune-III Vs M/s Sarjan, Realities	320,000
		Total	5,190,000

6.0 As per the instruction dated 25<sup>th</sup> August 2011 (refer para 1) Directorate of Legal affairs will be paying the initial Court fees of Rs 5000 to be paid at the time of institution of the Civil Appeal/ SLP. The deficit court fees calculated on the basis of valuation of case as and when demanded by the Registry at the time of notice, will have to be paid by the concerned Commissionerate. Accordingly Commissionerates may make Budgetary provisions for payment of the said deficit amount demanded. In case of default in payment of the deficit amount of court fees Civil Appeal/ SLP filed by the department is likely to be dismissed.

7.0 The payment of the deficit fees by the concerned Commissionerate will have to be made in favour of Pay and Accounts Officer (LA), Ministry of Law and Justice through a cheque or demand draft payable at New Delhi.

8.0 Above instructions be brought to the notice of all concerned in your jurisdiction.

9.0 Above instructions are issued with the Approval of Chairman (CBEC)

Yours faithfully  
  
(Sanjiv Srivastava)  
Commissioner (DLA)

F No 1080/279/DLA/SC/2011 794  
Central Board of Excise AND Customs

Directorate of Legal Affairs  
4<sup>th</sup> Floor Rajendra Bhawan, Deendayal Upadhyay Marg

New Delhi the 30<sup>th</sup> December 20

To,  
The Chief Commissioner of Central Excise (All)  
The Chief Commissioner of Customs (All)  
The Chief Commissioner of Service Tax (All)  
The Director General Revenue Intelligence  
The Director General Central Excise Intelligence  
The Commissioner of LTU (All)

Sir/ Madam

**Subject: Payment of deficit Court fee on the basis of Valuation Affidavit filed in Supreme Court, subsequent to the Notice in Civil Appeal/ SLP or admission of Civil Appeal/ SLP, reg-**

Please refer to the instructions issued vide letter of even number dated 1<sup>st</sup> December 2015, on the above subject. By the said letter it has been indicated that the Court Fees to be paid, in terms of Third Schedule to the Supreme Court Rules, 2013 has been increased multi folds, depending on the value of the case, subject to maximum ceiling of Rs 25 lakhs.

2.0 As per the Registry of the Supreme Court, once the notice on the Civil Appeal/ SLP has been issued or the Civil Appeal/ SLP admitted, the deficit Court fees that is difference in Court fees calculated as per the third schedule to the Supreme Court Rules, 2013 and Rs 5,000 paid by the appellant at the time of institution of the Civil Appeal/ SLP needs to be calculated and deposited in the Court by the Appellant/ Petitioner within one month. In case of failure to deposit such deficit court fees within the period of one month the matter will be listed before the Registrar Court for dismissal of the Civil Appeal/ SLP or for the extension of time. In case the deficit fees is not paid within further time allowed by the Registrar Court, the Civil Appeal/ SLP will be placed before the Chamber Judge for dismissal.

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3.0 In the year 2015, in 302 Civil Appeals/ SLP either notice have been issued or the Civil Appeal/ SLP admitted. The details of such admission or notice have been uploaded in the Daily Reports by Directorate of Legal Affairs from time to time. In respect of these cases the deficit court fees has become due.

4.0 You are requested to get the deficit court fees calculated in terms of the Third Schedule to the Supreme Court, and the valuation affidavit filed by the department at the time of filing the said Civil Appeal/ SLP and get it deposited in the registry at the earliest. Any failure in the deposit of the same may lead to dismissal of the said Civil Appeal/ SLP and also imposition of cost on the department by the Chamber Judge.

This issue with the approval of Member (L & J)

Yours faithfully

S. Srivastava

(Sanjiv Srivastava)  
Commissioner (DLA)

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31/12/2015



विधिकार्य निदेशालय  
DIRECTORATE OF LEGAL AFFAIRS  
केन्द्रीय अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड  
CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS  
चतुर्थ तल, राजेन्द्र भवन, 210, दीनदयाल उपाध्याय मार्ग  
4<sup>th</sup> FLOOR, RAJENDRA BHAWAN, 210, DEEN DAYAL UPADHYAY MARG  
नई दिल्ली- 110002  
NEW DELHI-110002

F. No. :- 1080/21/DLA/SC/2016-17/Pt-XVI/5 to 52

Dated : 05.01.2021

सेवा में,

✓ All The (Pr.) Chief Commissioners/Directors General,  
CBIC.

आदरणीय महोदया / महोदय,

विषय – Centralized Payment of Court Fees Through DLA in SLPs/Appeals  
Filed Before Hon'ble Supreme Court – reg.

As we are all aware, filing of an SLP/Civil Appeal in the Supreme Court is accompanied by appropriate court fees. Initial court fees is deposited at the filing stage while deficit court fees *ad valorem* is deposited once the SLP/Civil Appeal is admitted and/or notice is issued to the respondent.

2.0 Till date, Directorate of Legal Affairs (DLA) had been depositing the initial filing fees whereas the deficit court fees was deposited by field formations. However, this system of court fees payment was prone to delays.

3.0 As such, with a view to make the system more efficient, the Chairman, CBIC has approved a proposal for payment of all court fees (initial as well as subsequent deficit fees) in the Supreme Court by the DLA. This centralized system of payment through DLA is being made operational w.r.t. appeals admitted and/or notices issued by the Apex Court from 15.01.2021 onwards. The sanction for the current Financial Year to DLA under object head "Legal Charge" has since been enhanced to Rs. 2.10 Crore by DGHRD. It has been kept at Rs. 6.50 Crore for the Financial Year 2021-22.

4.0 Therefore, the procedure outlined in this office letter dated the 3<sup>rd</sup> December, 2015 issued under F. No. 1080/279/DLA/SC/2011 shall stand modified accordingly. Legal Cell and Judicial Cell, CBIC are requested to forward a copy of Valuation Affidavit once the SLP/Civil Appeal is filed in the Supreme Court in order to enable this office to calculate the correct amount of the requisite court fees.

5.0 Any difficulty in the matter may kindly be brought to the notice of this office.

भवदीय,



(महेंद्र रंगा)

प्रधान आयुक्त

Copy to :-

- 1.0) Commissioner, Legal Cell, CBIC for information & necessary action.
- 2.0) JS (Review), CBIC for information & necessary action.

जारी किया गया

05/01/2021