

MOST URGENT



Government of India

**DIRECTORATE OF LEGAL AFFAIRS, CENTRAL BOARD OF EXCISE & CUSTOMS
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F.No.1080/21/DLA/SC/2016-17/Pt-II | 1096

Dated: 20/06/2017

To,

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

Madam/Sir,

Subject:-Payment of Deficit Court Fees in respect of pending Civil Appeals/SLPs as per Supreme Court of India Notification dated 27th May, 2014 in terms of 3rd schedule to the Supreme Court Rules-2013 on most priority basis - Reg.

Please refer our earlier letter F.No. 1080/279/DLA/SC/2011 dated 02/03/2016 on the above mentioned subject regarding procedure of payment of Deficit court fee (copy enclosed).

2.0 In this regard, it was informed vide above referred letter that Supreme Court Rules, 2013 came into force from the appointed date 19th August 2014 which states in its third schedule that deficit court fees is payable for lodging and registering of appeals/SLP at "after notice" stage. Therefore, any appeal filed on or after 19/08/2014 on which notice has been issued falls into the category of appeals in which deficit court fees is payable.

3.0 It has been observed that in some cases, Commissionerates are remitting deficit court fees where appeals have been filed and admitted prior to 19.08.2014. Also, Commissionerates have frequently been inquiring whether deficit court fee is required to be paid where notice has yet not been issued or only after notice has been issued.

4.0 It is, therefore, once again reiterated that the requisite deficit court fees is required to be paid for appeals filed on or after 19.08.2014 and where notice has been issued/appeal admitted. Date of filing of appeal and confirmation of notice issued/appeal admitted can be obtained from the Hon'ble Supreme Court official website supremecourt.gov.in or sci.gov.in. The same details can also be obtained from CBEC website where daily court report is uploaded in the Legal Affairs corner.


5.0 The manner of payment of deficit court fee was also provided for in our letter dated 02.03.2016. Concerned Commissionerates are required to track their appeals and as soon as the appeal is admitted/notice issued, they have to calculate the deficit court fees amount and remit the same to the Stock Holding Corporation of India Limited (SHCIL) through RTGS. Immediately thereafter, the Commissionerates should ensure that the corresponding **Unique Transaction Reference (UTR) number** and **the deficit court fees amount** along with **the case details** are communicated via fax to DLA, so as to enable this office to get the E-court stamp issued from the SHCIL.

6.0 Directorate of legal affairs has procured a list of remittances made by various Commissionerates to SHCIL, which are lying unclaimed, against which no E-court stamp could be drawn for deposit of court fees. The concerned Commissionerates have yet not communicated the relevant UTR number, deficit court fees amount and the case details in the following cases, for want of which these amounts are still lying unclaimed with the SHCIL :-

Sr. No.	Amount	Party name	Date
1.	43000/-	PAO Central Excise	03/05/2016
2.	87000/-	PAO Central Excise	08/07/2016
3.	44370/-	PAO Central Excise	29/07/2016
4.	116000/-	PAO Central Excise	22/08/2016
5.	2500000/-	PAO Central Excise AN	25/10/2016
6.	172000/-	PAO Central Excise	24/11/2016
7.	5530/-	PAO Central Excise	09/01/2017
8.	882729/-	PAO Central Excise Bh	30/01/2017
9.	4990000/-	PAO Central Excise I	08/02/2017
10.	2495000/-	PAO Central Excise I	14/02/2017
11.	441000/-	PAO Central Excise Ti	15/02/2017
12.	27000/-	PAO Central Excise	03/03/2017
13.	260000/-	PAO Central Excise I	30/03/2017
14.	155000/-	PAO Central Excise	31/03/2017
15.	96000/-	PAO Central Excise	03/04/2017
16.	98000/-	PAO Customs	18/05/2016
17.	891000/-	PAO Customs	17/01/2017
18.	5400/-	PAO Comm	19/01/2017
19.	5000/-	PAO DGI	27/01/2017

7.0 In view of the above, it is requested that the Commissionerates may examine the above remittances made to the SHCIL and communicate, immediately, the corresponding **UTR number, deficit court fees amount and the case details** for generation of E-court stamp which will enable this office to deposit the deficit court fees. It may be noted that without these details the remitted amount can not be utilized for payment of deficit court fees.

Yours faithfully,


20.6.17

(HARBINDER KAUR PRASAD)
COMMISSIONER

Encl. : As above.

MOST URGENT

DIRECTORATE OF LEGAL AFFAIRS
CENTRAL BOARD OF EXCISE & CUSTOMS
V. K. KRISHNA MENON BHAVAN,
9, BHAGWAN DAS ROAD
NEW DELHI -110 002

F. NO. 1080/279/DLA/SC/2011

Date 02.03.2016

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 Commissioners of LTU (All).

Sir,

Sub: Payment of deficit Court fees in respect of pending Civil Appeals/SLP's as per Supreme Court of India, Notification dated 27th May, 2014 in terms of 3rd schedule to the Supreme Court Rules - 2013 on **most priority basis**- reg.

The Hon'ble Supreme Court vide its notification dated 27th may 2014 has amended the Supreme Court rules 2013 w.e.f 19th August 2014 in terms of which the deficit court fees have become due on the department for the civil appeals wherein notice has been issued. The deficit fees is calculated on the basis of the value in valuation affidavit (submitted along with SLP) according to 3rd schedule, table of court fees part-I (page 63 of the said notification).

In this regard, please refer to our earlier letters F.No. -1080/279/DLA/SC/2011/626-679 dated 03.12.2015, F.No. 1080/279/DLA/2011/794 dated 30.12.2015 on the above mentioned subject.

A tentative list of civil appeals/SLP's filed during 2015 is posted in CBEC site for **urgent compliance** by respective Commissionerates in time bound payment of deficit court fees after necessary determination of valuation of the appeals pending at their end.

The Central Agency Section has suggested payment of deficit court fees through E-Court Fee Stamp. The E- Court Fee Stamps can be procured from Supreme Court branch of National Stock Holding Corporation Limited on production of NEFT/RTGS Voucher/Receipt after remitting the requisite amount of court fees either through NEFT or RTGS in the account of M/s Stock Holding Corporation Of India Limited in IDBI branch at Nehru Place. The letter of Stock Holding Corporation of India Ltd., Supreme Court Branch along with their slip showing details for remittance of court fees is enclosed herewith.

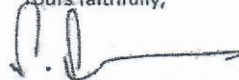
You are, therefore, requested to make payment of the said amount in favor of the authorized E-Stamp Vendor namely M/s Stock Holding Corporation of India Limited, having their Bank Account No.- 0901102000024985, Bank Name- IDBI Bank Ltd, Branch- Nehru Place, new Delhi, IFSC CODE- IBKL0000901, MICR CODE-110259029 through NEFT/RTGS.

This may please be treated as most urgent in the light of implementation of the said Hon'ble Supreme Court notification.

Further, in the event of any appeals/SLPs not incorporated in the aforesaid list of appeals/SLPs posted in the CBEC site, the Directorate of Legal Affairs, New Delhi may be kindly intimated immediately


Encl: as above

Yours faithfully,



Commissioner

SAMPLE

CN 0000085221	
GOVERNMENT OF NCT OF DELHI e-Court Fee	
DATE & TIME :	04-FEB-2016 11:09:08
NAMES OF THE ACC/ REGISTERED USER :	SHCIL
LOCATION :	SUPREME COURT OF INDIA
e-COURT RECEIPT NO :	DLCT0400B1609L595
e-COURT FEE AMOUNT :	₹ 10 (Rupees Ten Only)
 DLCT0400B1609L595	
Statutory Alert : The authenticity of this e-Court fee receipt should be verified at www.shcilestamp.com . Any discrepancy in the details on this receipt and as available on the website renders it invalid. In case of any discrepancy please inform the Competent Authority. This receipt is valid only after verification & locking by the Court Official.	

DETAILS SHIP

bank details.txt

FOR RTGS / NIFT / FUND TRANSFER / CHEQUE / DD

NAME	- STOCK HOLDING CORPORATION OF INDIA LTD. E-COURT FEES
BANK A/C NO.	- 0901102000024985
BANK NAME	- IDBI BANK LTD.
BRANCH	- NEHRU PLACE, DELHI
IFSC CODE	- IBKL0000901
MICR CODE	- 110259029

Please do not transfer amount in fraction.