

वी. रमा मैथू

सदस्य एवं विशेष सचिव, भारत सरकार

V. Rama Mathew

Member & Special Secretary to Govt. of India

DO F.NO. 1080/2021



भारत सरकार

वित्त मंत्रालय

राजस्व विभाग

अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड

नारथ ब्लॉक, नई दिल्ली-110001

Government of India

Ministry of Finance

Department of Revenue

Central Board of Indirect Taxes & Customs

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23rd September 2022

Dear All Pr. Chief Commissioners/Chief Commissioners,

This has reference to the monthly report on 'Monitoring of filing of appeals by field formations' (being furnished to DLA) prescribed vide DO letter dated 09.09.2022.

2. On perusal of the reports for the month of September, 2022 (containing data for August, 2022) it is observed that there are still a lot of cases in the Critical/ Supercritical category. As a percentage of cases under examination too, the number was quite high. These have been marked in red in the enclosed analysis. The cases in both 'Critical / Supercritical' need close attention.

3. A statement about timely disposal and submission of reports is also enclosed. Only 07 out of 32 zones sent the report in time.

4. It is requested to ensure that the cases are examined immediately on receipt of the orders and officers make it part of their routine.

With Best Wishes,

Yours sincerely,

Lamy

Encl: As above

(V. Rama Mathew)

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

**Reports received from CGST/Customs Zones on
"Examination of High Court Orders for acceptance or otherwise"
For September, 2022 (containing data for August, 2022)**

(As on 23.09.2022)

Sl.No.	Zone	Report received on	No. of cases where decision on acceptance is pending	Out of the pending cases		% of cases out of the total pending in		Delay in Submission (In days)
				Critical	Super critical	Critical	Super critical	
1	CGST Ahmedabad	07.09.2022	1	0	1	0%	100%	Within time
2	CGST Bengaluru	14.09.2022	7	0	0	0%	0%	4
3	CGST Bhopal	14.09.2022	1	1	0	100%	0%	4
4	CGST Bhubaneshwar	12.09.2022	0	0	0	0%	0%	2
5	CGST Chandigarh	12.09.2022	1	1	0	100%	0%	2
6	CGST Chennai	09.09.2022	11	0	7	0%	64%	Within time
7	CGST Delhi	09.09.2022	1	0	0	0%	0%	Within time
8	CGST Hyderabad	13.09.2022	4	0	2	0%	50%	3
9	CGST Jaipur	13.09.2022	3	0	0	0%	0%	3
10	CGST Kolkata	12.09.2022	1	0	0	0%	0%	2
11	CGST Lucknow	12.09.2022	0	0	0	0%	0%	3
12	CGST Meerut	11.09.2022	3	0	1	0%	33%	1
13	CGST Mumbai	13.09.2022	27	12	9	44%	33%	3
14	CGST Nagpur	22.09.2022	0	0	0	0%	0%	11
15	CGST Panchkula	13.09.2022	6	1	0	17%	0%	3
16	CGST Pune	19.09.2022	1	0	1	0%	100%	9
17	CGST Ranchi	16.09.2022	1	0	1	0%	100%	6
18	CGST Guwahati	08.09.2022	1	0	1	0%	100%	Within time
19	CGST Thiruvananthapuram	16.09.2022	1	0	1	0%	100%	6
20	CGST Vadodara	12.09.2022	9	0	9	0%	100%	2
21	CGST Visakhapatnam	09.09.2022	4	2	0	50%	0%	Within time
22	Customs Ahmedabad	13.09.2022	0	0	0	0%	0%	3
23	Customs Bengaluru	14.09.2022	0	0	0	0%	0%	4
24	Customs Chennai	20.09.2022	15	3	5	20%	33%	10

**Reports received from CGST/Customs Zones on
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(As on 23.09.2022)

Sl.No.	Zone	Report received on	No. of cases where decision on acceptance is pending	Out of the pending cases		% of cases out of the total pending in		Delay in Submission (In days)
				Critical	Super critical	Critical	Super critical	
25	Customs Delhi	09.09.2022	2	0	1	0%	50%	Within time
26	Customs Delhi Prev.	12.09.2022	0	0	0	0%	0%	2
27	Customs Kolkata	21.09.2022	3	0	3	0%	100%	11
28	Customs Mumbai-I	21.09.2022	4	0	4	0%	100%	11
29	Customs Mumbai-II	09.09.2022	0	0	0	0%	0%	Within time
30	Customs Mumbai-III	21.09.2022	2	0	2	0%	100%	11
31	Customs Patna Prev.	13.09.2022	2	0	0	0%	0%	3
32	Customs Trichy Prev.	12.09.2022	2	1	0	50%	0%	2
Total			113	21	48	19%	42%	

**Reports received from CGST/Customs Zones on
"Examination of CESTAT Orders for acceptance or otherwise"
For September, 2022 (containing data for August, 2022)**

(As on 23.09.2022)

Sl.No.	Zone	Report received on	No. of cases where decision on acceptance is pending	Out of the pending cases		% of cases out of the total pending		Delay in Submission (In days)
				(critical)	(Super critical)	Critical	Super critical	
1	CGST Ahmedabad	07.09.2022	6	3	0	50%	0%	Within time
2	CGST Bengaluru	14.09.2022	27	7	20	26%	74%	4
3	CGST Bhopal	14.09.2022	35	4	27	11%	77%	4
4	CGST Bhubaneshwar	12.09.2022	0	0	0	0%	0%	2
5	CGST Chandigarh	08.09.2022	8	0	1	0%	13%	Within time
6	CGST Chennai	09.09.2022	24	0	17	0%	71%	Within time
7	CGST Delhi	09.09.2022	23	5	12	22%	52%	Within time
8	CGST Hyderabad	13.09.2022	0	0	0	0%	0%	3
9	CGST Jaipur	13.09.2022	44	24	16	55%	36%	3
10	CGST Kolkata	12.09.2022	24	11	6	46%	25%	2
11	CGST Lucknow	13.09.2022	11	4	7	36%	64%	3
12	CGST Meerut	11.09.2022	32	7	16	22%	50%	1
13	CGST Mumbai	13.09.2022	15	10	2	67%	13%	3
14	CGST Nagpur	22.09.2022	1	1	0	100%	0%	11
15	CGST Panchkula	13.09.2022	5	0	0	0%	0%	3
16	CGST Pune	19.09.2022	4	1	2	25%	50%	9
17	CGST Ranchi	16.09.2022	1	0	0	0%	0%	6
18	CGST Guwahati	08.09.2022	5	5	0	100%	0%	Within time
19	CGST Thiruvananthapuram	16.09.2022	1	0	1	0%	100%	6
20	CGST Vadodara	12.09.2022	109	45	40	41%	37%	2
21	CGST Visakhapatnam	09.09.2022	2	0	2	0%	100%	Within time
22	Customs Ahmedabad	13.09.2022	17	13	4	76%	24%	3
23	Customs Bengaluru	14.09.2022	0	0	0	0%	0%	4
24	Customs Chennai	20.09.2022	19	5	11	26%	58%	10

**Reports received from CGST/Customs Zones on
"Examination of CESTAT Orders for acceptance or otherwise"
For September, 2022 (containing data for August, 2022)**

(As on 23.09.2022)

Sl.No.	Zone	Report received on	No. of cases where decision on acceptance is pending	Out of the pending cases		% of cases out of the total pending		Delay in Submission (In days)
				(critical)	(Super critical)	Critical	Super critical	
25	Customs Delhi	09.09.2022	11	2	1	18%	9%	Within time
26	Customs Delhi Prev.	12.09.2022	4	2	1	50%	25%	2
27	Customs Kolkata	21.09.2022	15	13	1	87%	7%	11
28	Customs Mumbai-I	21.09.2022	2	2	0	100%	0%	11
29	Customs Mumbai-II	09.09.2022	16	9	6	56%	38%	Within time
30	Customs Mumbai-III	21.09.2022	1	0	1	0%	100%	11
31	Customs Patna Prev.	13.09.2022	5	0	0	0%	0%	3
32	Customs Trichy Prev.	12.09.2022	1	1	0	100%	0%	2
Total				468	174	194	37%	41%

Monthly reports on filing of appeals by field formation - position as on 23.09.2022

Sr. No.	Zone	February	March	April	May	June	July	August	September
1	CGST Ahmedabad	✓	L	✓	✓	✓	✓	✓	✓
2	CGST Bengaluru	L	L	L	L	L	L	L	L
3	CGST Bhopal	L	✓	L	L	L	L	✓	L
4	CGST Bhubaneshwar	L	L	L	✓	L	L	✓	L
5	CGST Chandigarh	L	L	L	L	L	✓	✓	L
6	CGST Chennai	L	✓	✓	L	L	✓	L	✓
7	CGST Delhi	✓	✓	L	✓	✓	L	✓	✓
8	CGST Hyderabad	L	L	L	L	L	✓	✓	L
9	CGST Jaipur	L	✓	✓	✓	✓	✓	L	L
10	CGST Kolkata	L	✓	✓	L	✓	✓	✓	L
11	CGST Lucknow	L	L	L	✓	L	✓	L	L
12	CGST Meerut	L	L	L	✓	✓	✓	✓	L
13	CGST Mumbai	L	L	L	L	L	L	L	L
14	CGST Nagpur	L	L	L	L	L	L	L	L
15	CGST Panchkula	L	L	L	L	L	✓	L	L
16	CGST Pune	L	L	L	L	L	✓	L	L
17	CGST Ranchi	L	L	✓	L	L	✓	✓	L
18	CGST Guwahati	✓	✓	✓	L	L	✓	L	✓
19	CGST Thiruvananthapuram	L	L	L	L	L	L	L	L
20	CGST Vadodara	L	✓	L	✓	✓	L	✓	L
21	CGST Visakhapatnam	L	L	✓	✓	✓	L	✓	✓
22	Customs Ahmedabad	L	L	✓	✓	L	✓	✓	L
23	Customs Bengaluru	L	L	✓	L	L	L	L	L
24	Customs Chennai	L	L	L	L	L	L	L	L
25	Customs Delhi	L	L	L	✓	✓	✓	✓	✓
26	Customs Delhi Prev.	L	L	L	L	L	L	L	L
27	Customs Kolkata	L	L	L	L	L	✓	L	L
28	Customs Mumbai-I	L	L	L	L	L	L	L	L
29	Customs Mumbai-II	L	L	L	L	L	X	L	✓
30	Customs Mumbai-III	L	L	L	X	X	L	L	L
31	Customs Patna Prev.	L	✓	L	L	✓	✓	✓	L
32	Customs Trichy Prev.	L	L	L	✓	L	L	L	L
SUMMARY	In Time	3	8	9	11	9	16	14	7
	Late	29	24	23	20	22	15	18	25
	Not received	0	0	0	1	1	1	0	0