

F.No.275/65/2013-CX.8A (Pt.)  
Government of India  
Ministry of Finance  
Department of Revenue  
(Central Board of Indirect taxes & Customs)  
Legal Cell  
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Wing 5 'C' HUDCO-VISHALA Building  
Bhikaji Cama Place, R.K. Puram  
New Delhi, the 23<sup>rd</sup> December'2020

**Instruction**

To,

1. All Principal Chief Commissioners/ Chief Commissioners of Customs & GST
2. All Principal Director Generals/ Director Generals of Customs & GST
3. <webmaster.cbec@icegate.gov.in>

Sir/Madam,

Sub: Streamlining the processing of Litigation before Courts and Tribunal-reg

The undersigned has been directed to refer to Board's Circular No. 935/25/2010-CX dated 21.09.2010 (copy available on CBIC website), wherein the detailed procedure for streamlining the processing of Departmental litigation was provided. Reference may also be made to Instruction vide F.No. 1080/DLA/50/Tech/Monitoring/SLPs-Appeals/16 dated 01.06.2017 (copy available on CBIC website) wherein the fresh timelines for filing SLP and Civil Appeals were provided.

2. However, it has been noticed that the said Instructions are not followed scrupulously, leading to delays in filing of appeal/petitions before the Hon'ble Courts. Accordingly, it has been directed that following measures may be adopted under your jurisdiction:

i) Time-lines as enumerated in the Instruction vide F.No. 1080/DLA/50/Tech/ Monitoring/SLPs-Appeals/16 dated 01.06.2017 (copy available on CBIC website) may strictly be adhered.

ii) All Orders/ Judgments of the Tribunal/ High Court/ Supreme Court should be put up to the Principal Commissioners/Principal ADGs/Commissioners/ADGs at the receipt/ DAK stage. No Order/Judgment of the Tribunal/ High Court/ Supreme Court should be directly submitted at the section without being put up to the Principal Commissioners/ Principal ADGs/Commissioners/ADGs. The Order/Judgment should be examined at the DAK stage and *prima facie* view should be taken on whether appeal/petition has to be filed along with necessary instruction to the concerned section for submitting the matter on file within the time limit as prescribed by the Board under various categories. All such Orders and Judgments may invariably be under "special watch" of the Principal Commissioner/Principal ADG/Commissioner/ADG till the time decision has been taken and appeal filed. In case, the appeal is to be filed, it may be done within the timelines as prescribed by the Board vide letter dated 01.06.2017.

iii) Vide letter dated 07.01.2020 through file of even no. (copy available on CBIC website), it was directed that High Court orders in favor of Revenue may be communicated to Legal Cell, CBIC so that the same may be considered for circulation. Accordingly, it is requested that orders/judgments of High Courts, specifically on the policy/recurrent issues in favor of

Revenue, may immediately be mailed to [osd-legal@gov.in](mailto:osd-legal@gov.in), possibly within 48 hours of the pronouncement of the order/judgment.

iv) Regular interaction with the Standing Counsels has already been emphasized by the Board a number of times, latest vide Instruction dated 30.09.2020 through F.No. 278A/36/2020-Legal (copy available on CBIC website). However, it has been seen that sometimes the field formations cast the onus on the Standing Counsel for belated action pursuant to a High Court order. Hence, apart from close and regular interaction with the Counsels, the officers concerned, who are well conversant with the case, should witness the High Court proceedings, specifically on important cases. Parallelly, the website of the respective Courts may also be checked on daily basis to ascertain the status of the case.

3. It may also be ensured that, with a view to monitor legal issues with all-India ramifications and to monitor performance of the Standing Counsels, the monthly report as desired vide Board's Instruction dated 30.09.2020 vide F.No. 278A/36/2020-Legal (copy available on CBIC website) are also forwarded to Board on time.

4. The contents of this Instruction may be brought to the notice of all field formations under your jurisdiction.

Yours faithfully,

  
(Anish Gupta)  
OSD (Legal)

Copy to:

1. Special Secretary, GST Council Secretariat, Jeevan Bharti Building, Connaught Place, New Delhi for information
2. Principal Commissioner, Directorate of Legal Affairs, CBIC, 4<sup>th</sup> Floor, Rajendra Bhawan, Deen Dayal Upadhyay Marg, New Delhi 110001 for information