



सत्यमेव जयते

Vivek Ranjan
विवेक रंजन
विशेष सचिव एवं सदस्य
Special Secretary & Member

भारत सरकार
वित्त मंत्रालय, राजस्व विभाग
केन्द्रीय अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड
नॉर्थ ब्लॉक, नई दिल्ली - 110001
Government of India
Ministry of Finance, Department of Revenue
Central Board of Indirect Taxes & Customs
North Block, New Delhi-110001
Tel.: +91-11-23092417
E-mail: vivek.r@nic.in
27th, July, 2023

Dear *colleagues*,

Please find enclosed the monthly report on Monitoring of filing of appeals by field formations for July, 2023 (containing data for June, 2023) and detailed Analysis Report (Annexure-A).

2. It is observed that still a lot of cases continue to figure in the Critical / Super critical category. It is also disconcerting to note that the pendency of High Court and CESTAT orders in Super critical category has risen by 53% and 200% respectively.
3. A statement with grading about timely disposal and submission of reports is also enclosed as Annexure-B1, B2 & C1, C2. It is noted that only 3 zones (CGST Ranchi, CGST Lucknow and Customs Patna Preventive) disposed of all High Court/CESTAT orders received during the month in the prescribed timelines. Customs Bengaluru top the chart at present.
4. It is requested to ensure that there are no cases in critical / super critical category.

With *regards*,

Yours sincerely,

V.R.
(Vivek Ranjan)

Encl: As above.

To:

The Pr. Chief Commissioner / Chief Commissioner (All),
CGST/Customs Zone.

Detail Analysis Report **(for July, 2023)**

Reports for July, 2023 (containing data for June, 2023) on filling of appeals have been received and examined.

2. Scrutiny of the reports reveals that:-

(a) Three zone disposed of all High Court/ CESTAT orders received during the month.

CGST Lucknow, CGST Ranchi, Customs Patna Prev.

(b) The total number of **High Court orders** where decision is pending for acceptance or otherwise is 101.

Out of this, 23 cases (22.77%) fall under 'Super critical' category and 05 cases (4.95%) under 'Critical' category. As such, 27.72% of the total orders are awaiting decision on acceptance beyond the prescribed timelines.

Zones with highest pendency in 'Super Critical' category are as under:-

| | |
|--------------------------|----------------------------|
| CGST Guwahati | (05 cases /21.73%), |
| Customs Mumbai-II | (05 cases/21.73%), |
| Customs Kolkata | (04 cases/17.39%), |

Zones with highest pendency in 'Critical' category are as under:-

| | |
|-----------------------|------------------------|
| CGST Bhopal | (02 cases/40%) |
| CGST Bengaluru | (01 cases /20%) |
| CGST Kolkata | (01 cases /20%) |

(c) The total number of **CESTAT orders** cases where decision is pending for acceptance or otherwise is 810.

Out of this 435 cases (53.70%) fall under 'Super critical' category and 214 cases (26.41%) in 'Critical' category. As such, 80.12% of the total orders are pending decision on acceptance or otherwise beyond the prescribed timelines.

Zones with highest pendency in 'Super Critical' category are as under:-

| | |
|--------------------------|----------------------------|
| Customs Ahmedabad | (234 cases/53.79%), |
| CGST Vadodara | (33 cases/7.58%), |
| CGST Chandigarh | (27 cases/6.20%), |
| Customs Chennai | (25 cases/5.74%), |
| CGST Chennai | (19 cases/4.36%) |

Zones with highest pendency in 'Critical' category are as under:-

| | |
|------------------------|--------------------------|
| CGST Mumbai | (53 cases/24.76%) |
| CGST Vadodara | (32 cases/14.95%) |
| Customs Kolkata | (21 cases/9.81%) |
| CGST Pune | (18 cases/8.41%) |

(d) Only 19 of the 32 zones sent the report in time.

**Reports received from Zones on
"Examination of High Court Orders for acceptance or otherwise"
For July, 2023**

| 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 | 07.07.2023 | 0 | 0 | 0 | 0% | 0% | Within time |
| 2 | CGST Bengaluru | 07.07.2023 | 7 | 1 | 0 | 14% | 0% | Within time |
| 3 | CGST Bhopal | 07.07.2023 | 2 | 2 | 0 | 100% | 0% | Within time |
| 4 | CGST Bhubaneshwar | 10.07.2023 | 0 | 0 | 0 | 0% | 0% | Within time |
| 5 | CGST Chandigarh | 13.07.2023 | 2 | 0 | 2 | 0% | 100% | 3 |
| 6 | CGST Chennai | 10.07.2023 | 2 | 0 | 1 | 0% | 50% | Within time |
| 7 | CGST Delhi | 11.07.2023 | 2 | 0 | 0 | 0% | 0% | 1 |
| 8 | CGST Hyderabad | 10.07.2023 | 0 | 0 | 0 | 0% | 0% | Within time |
| 9 | CGST Jaipur | 10.07.2023 | 0 | 0 | 0 | 0% | 0% | Within time |
| 10 | CGST Kolkata | 11.07.2023 | 1 | 1 | 0 | 100% | 0% | 1 |
| 11 | CGST Lucknow | 10.07.2023 | 0 | 0 | 0 | 0% | 0% | Within time |
| 12 | CGST Meerut | 07.07.2023 | 2 | 0 | 2 | 0% | 100% | Within time |
| 13 | CGST Mumbai | 10.07.2023 | 5 | 0 | 0 | 0% | 0% | Within time |
| 14 | CGST Nagpur | 13.07.2023 | 0 | 0 | 0 | 0% | 0% | 3 |
| 15 | CGST Panchkula | 10.07.2023 | 44 | 0 | 0 | 0% | 0% | Within time |
| 16 | CGST Pune | 07.07.2023 | 0 | 0 | 0 | 0% | 0% | Within time |
| 17 | CGST Ranchi | 07.07.2023 | 0 | 0 | 0 | 0% | 0% | Within time |
| 18 | CGST Guwahati | 18.07.2023 | 5 | 0 | 5 | 0% | 100% | 8 |
| 19 | CGST Thiruvananthapuram | 10.07.2023 | 0 | 0 | 0 | 0% | 0% | Within time |
| 20 | CGST Vadodara | 11.07.2023 | 1 | 0 | 1 | 0% | 100% | 1 |

**Reports received from Zones on
"Examination of High Court Orders for acceptance or otherwise"
For July, 2023**

| 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 | |
| 21 | CGST Visakhapatnam | 10.07.2023 | 1 | 0 | 0 | 0% | 0% | Within time |
| 22 | Customs Ahmedabad | 07.07.2023 | 3 | 1 | 0 | 33% | 0% | Within time |
| 23 | Customs Bengaluru | 11.07.2023 | 2 | 0 | 0 | 0% | 0% | 1 |
| 24 | Customs Chennai | 14.07.2023 | 2 | 0 | 2 | 0% | 100% | 4 |
| 25 | Customs Delhi | 07.07.2023 | 2 | 0 | 1 | 0% | 50% | Within time |
| 26 | Customs Delhi Prev. | 10.07.2023 | 0 | 0 | 0 | 0% | 0% | Within time |
| 27 | Customs Kolkata | 14.07.2023 | 13 | 0 | 4 | 0% | 31% | 4 |
| 28 | Customs Mumbai-I | 13.07.2023 | 0 | 0 | 0 | 0% | 0% | 3 |
| 29 | Customs Mumbai-II | 11.07.2023 | 5 | 0 | 5 | 0% | 100% | 1 |
| 30 | Customs Mumbai-III | 14.07.2023 | 0 | 0 | 0 | 0% | 0% | 4 |
| 31 | Customs Patna Prev. | 13.07.2023 | 0 | 0 | 0 | 0% | 0% | 3 |
| 32 | Customs Trichy Prev. | 05.07.2023 | 0 | 0 | 0 | 0% | 0% | Within time |
| | | | | 101 | 5 | 23 | 5% | 23% |

**Reports received from Zones on
"Examination of CESTAT Orders for acceptance or otherwise"
For July, 2023**

| 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 | 07.07.2023 | 11 | 3 | 2 | 27% | 18% | Within time |
| 2 | CGST Bengaluru | 07.07.2023 | 6 | 3 | 3 | 50% | 50% | Within time |
| 3 | CGST Bhopal | 07.07.2023 | 12 | 6 | 0 | 50% | 0% | Within time |
| 4 | CGST Bhubaneshwar | 10.07.2023 | 1 | 0 | 0 | 0% | 0% | Within time |
| 5 | CGST Chandigarh | 13.07.2023 | 32 | 5 | 27 | 16% | 84% | 3 |
| 6 | CGST Chennai | 10.07.2023 | 28 | 9 | 19 | 32% | 68% | Within time |
| 7 | CGST Delhi | 11.07.2023 | 3 | 1 | 1 | 33% | 33% | 1 |
| 8 | CGST Hyderabad | 10.07.2023 | 5 | 5 | 0 | 100% | 0% | Within time |
| 9 | CGST Jaipur | 10.07.2023 | 3 | 0 | 0 | 0% | 0% | Within time |
| 10 | CGST Kolkata | 14.07.2023 | 32 | 9 | 16 | 28% | 50% | 4 |
| 11 | CGST Lucknow | 10.07.2023 | 0 | 0 | 0 | 0% | 0% | Within time |
| 12 | CGST Meerut | 07.07.2023 | 5 | 4 | 0 | 80% | 0% | Within time |
| 13 | CGST Mumbai | 10.07.2023 | 88 | 53 | 11 | 60% | 13% | Within time |
| 14 | CGST Nagpur | 13.07.2023 | 10 | 4 | 5 | 40% | 50% | 3 |
| 15 | CGST Panchkula | 10.07.2023 | 17 | 0 | 0 | 0% | 0% | Within time |
| 16 | CGST Pune | 07.07.2023 | 30 | 18 | 12 | 60% | 40% | Within time |
| 17 | CGST Ranchi | 07.07.2023 | 0 | 0 | 0 | 0% | 0% | Within time |
| 18 | CGST Guwahati | 18.07.2023 | 16 | 8 | 2 | 50% | 13% | 8 |
| 19 | CGST Thiruvananthapuram | 10.07.2023 | 10 | 1 | 2 | 10% | 20% | Within time |

Reports received from Zones on
"Examination of CESTAT Orders for acceptance or otherwise"
For July, 2023

| 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 | |
| 20 | CGST Vadodara | 11.07.2023 | 79 | 32 | 33 | 41% | 42% | 1 |
| 21 | CGST Visakhapatnam | 10.07.2023 | 3 | 2 | 1 | 67% | 33% | Within time |
| 22 | Customs Ahmedabad | 07.07.2023 | 247 | 8 | 234 | 3% | 95% | Within time |
| 23 | Customs Bengaluru | 11.07.2023 | 2 | 1 | 0 | 50% | 0% | 1 |
| 24 | Customs Chennai | 14.07.2023 | 30 | 5 | 25 | 17% | 83% | 4 |
| 25 | Customs Delhi | 07.07.2023 | 18 | 6 | 12 | 33% | 67% | Within time |
| 26 | Customs Delhi Prev. | 10.07.2023 | 5 | 0 | 5 | 0% | 100% | Within time |
| 27 | Customs Kolkata | 14.07.2023 | 59 | 21 | 16 | 36% | 27% | 4 |
| 28 | Customs Mumbai-I | 13.07.2023 | 9 | 0 | 2 | 0% | 22% | 3 |
| 29 | Customs Mumbai-II | 11.07.2023 | 11 | 6 | 0 | 55% | 0% | 1 |
| 30 | Customs Mumbai-III | 14.07.2023 | 3 | 0 | 0 | 0% | 0% | 4 |
| 31 | Customs Patna Prev. | 13.07.2023 | 0 | 0 | 0 | 0% | 0% | 3 |
| 32 | Customs Trichy Prev. | 05.07.2023 | 35 | 4 | 7 | 11% | 20% | Within time |
| | | | 810 | 214 | 435 | 26% | 54% | |

Monthly reports on filing of appeals by field formation - July, 2023

A.

Grading System

| Disposal | Marks |
|--|-------|
| Nil case pending for acceptance or otherwise | 5 |
| Nil Opening balance and Nil orders received during month | 0 |
| cases in Super critical category | -5 |
| cases in critical category (-2/0) | -2 |
| submission | |
| Furnished in time | 2 |
| within week | 1 |
| After week / not submitted | 0 |

B.

Grading for the month of July, 2023**Timely disposal and submission of report (Grading System)**

(for the month of July, 2023)

| Sl.No. | Zone | Disposal | | | | Submission | | | Total Marks (For the Month) | Cumulative marks | Rank (For the Month) | Rank (Cumulative) |
|--------|-------------------------|--|--|----------------------------------|----------------------------|-------------------|-----------------------|------------------------------------|-----------------------------|------------------|----------------------|-------------------|
| | | Nil case pending for acceptance or otherwise | Nil Opening balance and Nil orders received during month | cases in Super critical category | cases in critical category | Furnished in time | Furnished within week | Furnished after week/not submitted | | | | |
| a | b | c | d | e | f | g | h | i | j | k | l | m |
| 1 | CGST Lucknow | 5 | 0 | 0 | 0 | 2 | 0 | 0 | 7 | -10 | I | IV |
| 2 | CGST Ranchi | 5 | 0 | 0 | 0 | 2 | 0 | 0 | 7 | -30 | I | X |
| 3 | Customs Patna Prev. | 5 | 0 | 0 | 0 | 0 | 1 | 0 | 6 | -25 | II | VIII |
| 4 | CGST Bhubaneshwar | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 2 | 16 | III | II |
| 5 | CGST Jaipur | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 2 | -11 | III | V |
| 6 | CGST Panchkula | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 2 | -20 | III | VII |
| 7 | Customs Mumbai-III | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | -56 | IV | XV |
| 8 | CGST Bhopal | 0 | 0 | 0 | -2 | 2 | 0 | 0 | 0 | -74 | V | XIX |
| 9 | CGST Hyderabad | 0 | 0 | 0 | -2 | 2 | 0 | 0 | 0 | -6 | V | III |
| 10 | Customs Bangalore | 0 | 0 | 0 | -2 | 0 | 1 | 0 | -1 | 18 | VI | I |
| 11 | Customs Delhi Prev. | 0 | 0 | -5 | 0 | 2 | 0 | 0 | -3 | -27 | VII | IX |
| 12 | Customs Mumbai-I | 0 | 0 | -5 | 0 | 0 | 1 | 0 | -4 | -58 | VIII | XVI |
| 13 | CGST Ahmedabad | 0 | 0 | -5 | -2 | 2 | 0 | 0 | -5 | -54 | IX | XIV |
| 14 | CGST Bengaluru | 0 | 0 | -5 | -2 | 2 | 0 | 0 | -5 | -94 | IX | XXVII |
| 15 | CGST Chennai | 0 | 0 | -5 | -2 | 2 | 0 | 0 | -5 | -81 | IX | XXIII |
| 16 | CGST Meerut | 0 | 0 | -5 | -2 | 2 | 0 | 0 | -5 | -77 | IX | XX |
| 17 | CGST Mumbai | 0 | 0 | -5 | -2 | 2 | 0 | 0 | -5 | -73 | IX | XVIII |
| 18 | CGST Pune | 0 | 0 | -5 | -2 | 2 | 0 | 0 | -5 | -69 | IX | XVII |
| 19 | CGST Thiruvananthapuram | 0 | 0 | -5 | -2 | 2 | 0 | 0 | -5 | -40 | IX | XI |
| 20 | CGST Visakhapatnam | 0 | 0 | -5 | -2 | 2 | 0 | 0 | -5 | -30 | IX | X |
| 21 | Customs Ahmedabad | 0 | 0 | -5 | -2 | 2 | 0 | 0 | -5 | -79 | IX | XXII |
| 22 | Customs Delhi | 0 | 0 | -5 | -2 | 2 | 0 | 0 | -5 | -78 | IX | XXI |
| 23 | Customs Trichy Prev. | 0 | 0 | -5 | -2 | 2 | 0 | 0 | -5 | -13 | IX | VI |
| 24 | CGST Chandigarh | 0 | 0 | -5 | -2 | 0 | 1 | 0 | -6 | -87 | X | XXV |
| 25 | CGST Delhi | 0 | 0 | -5 | -2 | 0 | 1 | 0 | -6 | -79 | X | XXII |
| 26 | CGST Kolkata | 0 | 0 | -5 | -2 | 0 | 1 | 0 | -6 | -85 | X | XXIV |
| 27 | CGST Nagpur | 0 | 0 | -5 | -2 | 0 | 1 | 0 | -6 | -45 | X | XIII |
| 28 | CGST Vadodara | 0 | 0 | -5 | -2 | 0 | 1 | 0 | -6 | -92 | X | XXVI |
| 29 | Customs Chennai | 0 | 0 | -5 | -2 | 0 | 1 | 0 | -6 | -77 | X | XX |
| 30 | Customs Kolkata | 0 | 0 | -5 | -2 | 0 | 1 | 0 | -6 | -44 | X | XII |
| 31 | Customs Mumbai-II | 0 | 0 | -5 | -2 | 0 | 1 | 0 | -6 | -73 | X | XVIII |
| 32 | CGST Shillong/Guwahati | 0 | 0 | -5 | -2 | 0 | 0 | 0 | -7 | -44 | XI | XII |