



सत्यमेव जयते

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विवेक रंजन  
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Special Secretary & Member

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27<sup>th</sup>, 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,

*Vy*  
(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:-

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

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

<b>CGST Bhopal</b>	<b>(02 cases/40%)</b>
<b>CGST Bengaluru</b>	<b>(01 cases /20%)</b>
<b>CGST Kolkata</b>	<b>(01 cases /20%)</b>

(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:-

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

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

<b>CGST Mumbai</b>	<b>(53 cases/24.76%)</b>
<b>CGST Vadodara</b>	<b>(32 cases/14.95%)</b>
<b>Customs Kolkata</b>	<b>(21 cases/9.81%)</b>
<b>CGST Pune</b>	<b>(18 cases/8.41%)</b>

(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 Bhubaneswar	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
			<b>101</b>	<b>5</b>	<b>23</b>	<b>5%</b>	<b>23%</b>	

**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 Bhubaneswar	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
			<b>810</b>	<b>214</b>	<b>435</b>	<b>26%</b>	<b>54%</b>	

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

Sr. No.	Zone	February	March	April	May	June	July	August	September	October	November	December	January	February	March	April	May	June	July
1	CGST Ahmedabad	✓	✗	✓	✓	✓	✓	✓	✓	✗	✓	✓	✓	✓	✓	✓	✓	✓	✓
2	CGST Bengaluru	✗	✗	✗	✗	✗	✗	✗	✗	✓	✓	✓	✓	✓	✓	✓	✗	✓	✓
3	CGST Bhopal	✗	✓	✗	✗	✗	✗	✓	✗	✗	✓	✓	✓	✓	✓	✗	✓	✓	✓
4	CGST Bhubaneshwar	✗	✗	✗	✓	✗	✗	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
5	CGST Chandigarh	✗	✗	✗	✗	✗	✓	✓	✗	✗	✓	✗	✗	✓	✓	✗	✗	✗	✗
6	CGST Chennai	✗	✓	✓	✗	✗	✓	✗	✓	✗	✓	✓	✓	✗	✓	✓	✗	✓	✓
7	CGST Delhi	✓	✓	✗	✓	✓	✗	✓	✓	✗	✓	✓	✗	✗	✗	✗	✓	✓	✗
8	CGST Hyderabad	✗	✗	✗	✗	✗	✓	✓	✗	✗	✓	✗	✓	✓	✓	✗	✓	✓	✓
9	CGST Jaipur	✗	✓	✓	✓	✓	✓	✗	✗	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
10	CGST Kolkata	✗	✓	✓	✗	✓	✓	✓	✗	✓	✓	✓	✓	✓	✓	✓	✓	✓	✗
11	CGST Lucknow	✗	✗	✗	✓	✗	✓	✗	✗	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
12	CGST Meerut	✗	✗	✗	✓	✓	✓	✓	✗	✗	✓	✓	✓	✓	✓	✓	✓	✓	✓
13	CGST Mumbai	✗	✗	✗	✗	✗	✗	✗	✗	✓	✓	✓	✗	✓	✓	✓	✓	✓	✓
14	CGST Nagpur	✗	✗	✗	✗	✗	✗	✗	✗	✗	✗	✗	✓	✓	✗	✗	✓	✗	✗
15	CGST Panchkula	✗	✗	✗	✗	✗	✓	✗	✗	✓	✓	✓	✗	✓	✗	✗	✓	✗	✓
16	CGST Pune	✗	✗	✗	✗	✗	✓	✗	✗	✓	✗	✗	✗	✓	✓	✓	✗	✗	✓
17	CGST Ranchi	✗	✗	✓	✗	✗	✓	✓	✗	✗	✗	✗	✗	✗	✓	✓	✓	✓	✓
18	CGST Guwahati	✓	✓	✓	✗	✗	✓	✗	✓	✓	✓	✗	✓	✓	✗	✗	✓	✗	✗
19	CGST Thiruvananthapuram	✗	✗	✗	✗	✗	✗	✗	✗	✗	✓	✓	✓	✓	✓	✗	✓	✗	✓
20	CGST Vadodara	✗	✓	✗	✓	✓	✗	✓	✗	✗	✗	✗	✓	✓	✗	✗	✗	✗	✗
21	CGST Visakhapatnam	✗	✗	✓	✓	✓	✗	✓	✓	✗	✓	✗	✓	✓	✓	✓	✗	✗	✓
22	Customs Ahmedabad	✗	✗	✓	✓	✗	✓	✓	✗	✗	✓	✓	✓	✓	✓	✓	✓	✓	✓
23	Customs Bengaluru	✗	✗	✓	✗	✗	✗	✗	✗	✓	✓	✓	✓	✓	✓	✓	✗	✓	✗
24	Customs Chennai	✗	✗	✗	✗	✗	✗	✗	✗	✗	✗	✗	✗	✓	✗	✗	✗	✗	✗
25	Customs Delhi	✗	✗	✗	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
26	Customs Delhi Prev.	✗	✗	✗	✗	✗	✗	✗	✗	✗	✓	✓	✓	✓	✓	✓	✓	✓	✓
27	Customs Kolkata	✗	✗	✗	✗	✗	✓	✗	✗	✗	✗	✗	✓	✓	✓	✓	✓	✗	✗
28	Customs Mumbai-I	✗	✗	✗	✗	✗	✗	✗	✗	✗	✗	✗	✗	✗	✗	✓	✓	✓	✗
29	Customs Mumbai-II	✗	✗	✗	✗	✗	✗	✗	✓	✗	✓	✓	✗	✓	✓	✗	✗	✗	✗

**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
<b>submission</b>	
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	l	k	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