



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
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DOF NO. 1080/2021 / 477
05th Sep, 2023
Oct.

Dear Colleague,

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

2. It is observed that still a lot of numbers find place in 'Super Critical' and 'Critical' category. It is also disconcerting to note that the pendency of High Court and CESTAT orders in 'Critical' and 'Super Critical' category has risen by 50% & 62% respectively. Reports received in time have also declined.

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 03 zones (CGST Lucknow, CGST Ranchi and Customs Patna Preventive) disposed of all High Court/CESTAT orders received during the month in the prescribed timelines. CGST Bhubaneshwar tops the chart at present

4. It is requested to ensure that no cases find place in the critical/super critical category for your zone.

With *best wishes,*

Yours sincerely

Encl: As above.


(Vivek Ranjan)

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

Detailed Analysis Report **(for September, 2023)**

Reports for Sept, 2023 (containing data for Aug, 2023) on filing of appeals have been received and examined.

2. Scrutiny of the reports reveals that:-

(a) Three zones i.e. **CGST Lucknow, CGST Ranchi and Customs Patna Prev.** disposed of all High Court/ CESTAT orders received during the month.

(b) The total number of **High Court orders** where decision is pending for acceptance or otherwise is 124.

Out of this, 32 cases (25.80%) fall under 'Super critical' category and 30 cases (24.19%) under 'Critical' category. As such, 50% 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	(08 cases /25%),
Customs Mumbai-II	(06 cases/18.75%),
Customs Kolkata	(03 cases/9.37%),

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

CGST Delhi	(11 cases /36.66%)
Customs Kolkata	(05 cases /16.66%)
CGST Meerut	(03 cases /10%)

(c) The total number of **CESTAT orders** where decision is pending for acceptance or otherwise is 830.

Out of this 420 cases (50.60%) fall under 'Super critical' category and 259 cases (31.20%) in 'Critical' category. As such, 81.80% 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:-

CGST Kolkata	(52 cases/12.38%),
Customs Kolkata	(49 cases/11.66%),
Customs Chennai	(43 cases/10.23%),

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

CGST Kolkata	(49 cases/18.91%)
CGST Vadodara	(32 cases/12.35%)
Customs Ahmedabad	(28 cases/10.81%)

(d) Only 18 of the 32 zones sent the report in time.

**Reports received from Zones on
"Examination of High Court Orders for acceptance or otherwise"
For September, 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	08.09.2023	0	0	0	0%	0%	Within time
2	CGST Bengaluru	08.09.2023	3	0	0	0%	0%	Within time
3	CGST Bhopal	05.09.2023	0	0	0	0%	0%	Within time
4	CGST Bhubaneswar	08.09.2023	0	0	0	0%	0%	Within time
5	CGST Chandigarh	14.09.2023	29	0	1	0%	3%	4
6	CGST Chennai	08.09.2023	6	1	1	17%	17%	Within time
7	CGST Delhi	12.09.2023	18	11	2	61%	11%	2
8	CGST Hyderabad	07.09.2023	1	0	0	0%	0%	Within time
9	CGST Jaipur	08.09.2023	0	0	0	0%	0%	Within time
10	CGST Kolkata	15.09.2023	2	0	2	0%	100%	5
11	CGST Lucknow	08.09.2023	0	0	0	0%	0%	Within time
12	CGST Meerut	06.09.2023	4	3	1	75%	25%	Within time
13	CGST Mumbai	08.09.2023	4	0	0	0%	0%	Within time
14	CGST Nagpur	08.09.2023	4	2	0	50%	0%	Within time
15	CGST Panchkula	12.09.2023	7	1	0	14%	0%	2
16	CGST Pune	06.09.2023	0	0	0	0%	0%	Within time
17	CGST Ranchi	04.09.2023	0	0	0	0%	0%	Within time
18	CGST Guwahati	13.09.2023	9	1	8	11%	89%	3
19	CGST Thiruvananthapuram	08.09.2023	1	0	1	0%	100%	Within time
20	CGST Vadodara	11.09.2023	1	0	1	0%	100%	1
21	CGST Visakhapatnam	08.09.2023	0	0	0	0%	0%	Within time
22	Customs Ahmedabad	06.09.2023	2	0	0	0%	0%	Within time
23	Customs Bengaluru	08.09.2023	3	1	2	33%	67%	Within time

**Reports received from Zones on
"Examination of High Court Orders for acceptance or otherwise"
For September, 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	
24	Customs Chennai	20.09.2023	1	0	1	0%	100%	10
25	Customs Delhi	19.09.2023	4	2	1	50%	25%	9
26	Customs Delhi Prev.	22.09.2023	1	0	1	0%	100%	12
27	Customs Kolkata	19.09.2023	13	5	3	38%	23%	9
28	Customs Mumbai-I	12.09.2023	1	0	1	0%	100%	2
29	Customs Mumbai-II	14.09.2023	9	2	6	22%	67%	4
30	Customs Mumbai-III	21.09.2023	1	1	0	100%	0%	11
31	Customs Patna Prev.	18.09.2023	0	0	0	0%	0%	8
32	Customs Trichy Prev.	08.09.2023	0	0	0	0%	0%	Within time
			124	30	32	24%	26%	

**Reports received from Zones on
"Examination of CESTAT Orders for acceptance or otherwise"
For September, 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	08.09.2023	23	0	0	0%	0%	Within time
2	CGST Bengaluru	08.09.2023	24	10	11	42%	46%	Within time
3	CGST Bhopal	05.09.2023	10	8	1	80%	10%	Within time
4	CGST Bhubaneshwar	08.09.2023	26	13	10	50%	38%	Within time
5	CGST Chandigarh	14.09.2023	46	4	33	9%	72%	4
6	CGST Chennai	08.09.2023	46	13	33	28%	72%	Within time
7	CGST Delhi	12.09.2023	17	7	5	41%	29%	2
8	CGST Hyderabad	07.09.2023	3	0	0	0%	0%	Within time
9	CGST Jaipur	08.09.2023	13	0	0	0%	0%	Within time
10	CGST Kolkata	15.09.2023	116	49	52	42%	45%	5
11	CGST Lucknow	08.09.2023	0	0	0	0%	0%	Within time
12	CGST Meerut	06.09.2023	6	1	2	17%	33%	Within time
13	CGST Mumbai	08.09.2023	54	7	28	13%	52%	Within time
14	CGST Nagpur	08.09.2023	1	0	1	0%	100%	Within time
15	CGST Panchkula	12.09.2023	22	6	7	27%	32%	2
16	CGST Pune	06.09.2023	11	1	10	9%	91%	Within time
17	CGST Ranchi	04.09.2023	0	0	0	0%	0%	Within time
18	CGST Guwahati	13.09.2023	25	8	17	32%	68%	3
19	CGST Thiruvananthapuram	08.09.2023	2	2	0	100%	0%	Within time
20	CGST Vadodara	11.09.2023	72	32	37	44%	51%	1
21	CGST Visakhapatnam	08.09.2023	8	7	1	88%	13%	Within time
22	Customs Ahmedabad	06.09.2023	58	28	25	48%	43%	Within time

**Reports received from Zones on
"Examination of CESTAT Orders for acceptance or otherwise"
For September, 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	
23	Customs Bengaluru	08.09.2023	7	1	0	14%	0%	Within time
24	Customs Chennai	20.09.2023	49	6	43	12%	88%	10
25	Customs Delhi	19.09.2023	23	9	11	39%	48%	9
26	Customs Delhi Prev.	22.09.2023	1	1	0	100%	0%	12
27	Customs Kolkata	19.09.2023	96	23	49	24%	51%	9
28	Customs Mumbai-I	12.09.2023	11	4	7	36%	64%	2
29	Customs Mumbai-II	14.09.2023	21	13	5	62%	24%	4
30	Customs Mumbai-III	21.09.2023	4	0	3	0%	75%	11
31	Customs Patna Prev.	18.09.2023	0	0	0	0%	0%	8
32	Customs Trichy Prev.	08.09.2023	35	6	29	17%	83%	Within time
			830	259	420	31%	51%	

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

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

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 September, 2023**Timely disposal and submission of report (Grading System)**

(for the month of September, 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	Finished 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	4	I	III
2	CGST Ranchi	5	0	0	0	2	0	0	7	-21	I	VII
3	Customs Patna Prev.	5	0	0	0	0	0	0	5	-70	II	XXII
4	CGST Ahmedabad	0	0	0	0	2	0	0	2	-52	III	XII
5	CGST Bengaluru	0	0	0	0	2	0	0	2	-97	III	XXIV
6	CGST Hyderabad	0	0	0	0	2	0	0	2	-4	III	IV
7	CGST Jaipur	0	0	0	0	2	0	0	2	-7	III	V
8	CGST Bhopal	0	0	-5	-2	2	0	0	-5	-85	IV	XX
9	CGST Bhubaneshwar	0	0	-5	-2	2	0	0	-5	11	IV	I
10	CGST Chennai	0	0	-5	-2	2	0	0	-5	-91	IV	XXIII
11	CGST Meerut	0	0	-5	-2	2	0	0	-5	-85	IV	XX
12	CGST Mumbai	0	0	-5	-2	2	0	0	-5	-83	IV	XIX
13	CGST Nagpur	0	0	-5	-2	2	0	0	-5	-54	IV	XIII
14	CGST Pune	0	0	-5	-2	2	0	0	-5	-79	IV	XVIII
15	CGST Thiruvananthapuram	0	0	-5	-2	2	0	0	-5	-50	IV	XI
16	CGST Visakhapatnam	0	0	-5	-2	2	0	0	-5	-40	IV	X
17	Customs Ahmedabad	0	0	-5	-2	2	0	0	-5	-91	IV	XXIII
18	Customs Bangalore	0	0	-5	-2	2	0	0	-5	8	IV	II
19	Customs Trichy Prev.	0	0	-5	-2	2	0	0	-5	-15	IV	VI
20	CGST Chandigarh	0	0	-5	-2	0	1	0	-6	-100	V	XXVI
21	CGST Delhi	0	0	-5	-2	0	1	0	-6	-90	V	XXII
22	CGST Kolkata	0	0	-5	-2	0	1	0	-6	-98	V	XXV
23	CGST Panchkula	0	0	-5	-2	0	1	0	-6	-24	V	VIII
24	CGST Shillong/Guwahati	0	0	-5	-2	0	1	0	-6	-55	V	XIV
25	CGST Vadodara	0	0	-5	-2	0	1	0	-6	-103	V	XXVII
26	Customs Mumbai-I	0	0	-5	-2	0	1	0	-6	-69	V	XVI
27	Customs Mumbai-II	0	0	-5	-2	0	1	0	-6	-86	V	XXI
28	Customs Chennai	0	0	-5	-2	0	0	0	-7	-91	VI	XXIII
29	Customs Delhi	0	0	-5	-2	0	0	0	-7	-90	VI	XXII
30	Customs Delhi Prev.	0	0	-5	-2	0	0	0	-7	-38	VI	IX
31	Customs Kolkata	0	0	-5	-2	0	0	0	-7	-58	VI	XV
32	Customs Mumbai-III	0	0	-5	-2	0	0	0	-7	-70	VI	XVII