

Vivek Ranjan
विवेक रंजन

विशेष सचिव एवं सदस्य

Speacial Secretary & Member



सत्यमेव जयते



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

DOF NO. 1080/2021/809
28th November, 2023

Dear *Colleague,*

An analysis of the Zonal performance in timely filing/processing of appeal cases over the period April-October, 2023 has been carried out (analysis sheets enclosed As Annexure-A, A1, A2). Perusal of the same indicates CGST Jaipur, CGST Ranchi, CGST Lucknow, Customs Patna (Preventive) and CGST Bhubaneshwar to be top performers, while CGST Chennai (11%), CGST Vadodara (14%), Customs Delhi (14%) and Customs Mumbai-II (18%) are the worst performers.

2. Detailed Analysis of the monthly report on filing of appeals by field formation for November 2023 (containing data for October 2023) is also enclosed herewith (as Annexure-B). A statement with grading about timely disposal and submission of report has been prepared as Annexure-B1, B2, C1, and C2. It is observed that only 01 Zone (CGST Lucknow) has disposed of all High Court/CESTAT orders received during the month within the prescribed timelines.

3. It is observed from summary of the report that a number of cases are still finding place in the Super Critical & Critical category. Huge pendency in the both categories calls for immediate decision/action in High Court/CESTAT orders.

4. It is requested to ensure that mechanism may be put in place/energized to ensure expeditious examination of orders post-availability within the prescribed timelines without fail.

With *best Wishes,*

Encl: As above.

Yours sincerely

[Signature]
(Vivek Ranjan)

To:

1. The Pr. Chief Commissioner / Chief Commissioner (All), CGST/Customs Zone.
2. All Zonal Members, CBIC

Summary of Zonal Performance over April-October'2023

Sl. No.	Zone	CESTAT		HIGH COURT		CESTAT		HIGH COURT		Performance in %
		Total of No. of cases in		Total of No. of cases in		No. of months (out of 7) zone appeared in		No. of months appearing in		
		Critical Category	Super Critical Category	Critical Category	Super Critical Category	Critical Category	Super Critical Category	Critical Category	Super Critical Category	
1	CGST Ahmedabad	19	18	0	1	5	5	0	1	61%
2	CGST Bengaluru	66	66	2	12	7	7	2	2	36%
3	CGST Bhopal	36	6	2	0	6	2	1	0	68%
4	CGST Bhubaneswar	71	22	0	0	4	2	0	0	79%
5	CGST Chandigarh	54	186	4	4	7	7	2	3	32%
6	CGST Chennai	174	228	8	9	7	7	4	7	11%
7	CGST Delhi	44	33	21	20	7	4	6	4	25%
8	CGST Hyderabad	16	3	1	0	5	2	1	0	71%
9	CGST Jaipur	0	0	0	0	0	0	0	0	100%
10	CGST Kolkata	200	228	4	6	7	7	4	4	21%
11	CGST Lucknow	3	1	0	0	1	1	0	0	93%
12	CGST Meerut	41	9	4	7	4	3	2	6	46%
13	CGST Mumbai	134	85	8	0	7	6	4	0	39%
14	CGST Nagpur	6	9	2	0	2	5	1	0	71%
15	CGST Panchkula	28	34	5	16	3	3	2	2	64%
16	CGST Pune	49	66	0	0	6	7	0	0	54%
17	CGST Ranchi	0	0	0	0	0	0	0	0	100%
18	CGST Guwahati	54	48	7	24	7	7	2	6	21%
19	CGST Thiru'puram	16	14	1	1	6	4	1	1	57%
20	CGST Vadodara	189	293	7	12	7	7	3	7	14%
21	CGST Visakhapatnam	41	13	3	2	6	5	3	1	46%
22	Customs Ahmedabad	127	368	2	9	7	7	2	3	32%
23	Customs Bangalore	127	1	1	4	5	1	1	2	68%
24	Customs Chennai	106	108	1	15	7	5	1	6	32%
25	Customs Delhi	59	68	9	25	7	7	4	6	14%
26	Customs Delhi Prev.	12	21	0	2	5	6	0	2	54%
27	Customs Kolkata	147	191	19	19	7	7	4	4	21%
28	Customs Mumbai-I	26	35	1	4	6	6	1	3	43%
29	Customs Mumbai-II	67	33	12	26	7	5	4	7	18%
30	Customs Mumbai-III	6	9	1	3	2	5	1	2	64%
31	Customs Patna Prev.	0	2	0	0	0	2	0	0	93%
32	Customs Trichy Prev.	55	72	0	0	7	7	0	0	50%

Examination of High Court orders for acceptance or otherwise

Sr. No.	Zone	April		May		June		July		August		Septemeber		October	
		Critical	Super Critical	Critical	Super Critical	Critical	Super Critical	Critical	Super Critical	Critical	Super Critical	Critical	Super Critical	Critical	Super Critical
1	CGST Ahmedabad	-	-	-	-	-	-	-	-	-	-	-	-	-	X
2	CGST Bengaluru	X	-	-	-	X	-	-	X	-	-	-	X	-	-
3	CGST Bhopal	-	-	-	-	X	-	-	-	-	-	-	-	-	-
4	CGST Bhubaneswar	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	CGST Chandigarh	X	-	-	X	-	X	X	-	-	X	-	-	-	-
6	CGST Chennai	X	X	-	X	-	X	X	X	X	X	X	X	-	X
7	CGST Delhi	X	-	X	-	-	-	X	X	X	X	X	X	X	X
8	CGST Hyderabad	-	-	X	-	-	-	-	-	-	-	-	-	-	-
9	CGST Jaipur	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	CGST Kolkata	X	-	-	X	X	-	-	-	-	X	X	X	X	X
11	CGST Lucknow	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	CGST Meerut	X	-	-	X	-	X	-	X	X	X	-	X	-	X
13	CGST Mumbai	X	-	X	-	-	-	X	-	-	-	-	-	X	-
14	CGST Nagpur	-	-	-	-	-	-	-	-	X	-	-	-	-	-
15	CGST Panchkula	-	-	-	-	-	-	-	-	X	-	-	X	X	X
16	CGST Pune	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	CGST Ranchi	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	CGST Guwahati	-	X	-	X	-	X	X	X	X	X	-	X	-	-
19	CGST Thiruvananthapuram	-	-	-	-	-	-	-	-	-	X	-	-	X	-
20	CGST Vadodara	-	X	-	X	-	X	X	X	-	X	X	X	X	X
21	CGST Visakhapatnam	X	-	X	-	-	-	-	-	-	-	-	-	X	X
22	Customs Ahmedabad	X	X	-	-	X	-	-	-	-	-	-	X	-	X
23	Customs Bangalore	-	-	-	-	-	-	-	X	X	X	-	-	-	-
24	Customs Chennai	-	X	X	X	-	X	-	X	-	X	-	-	-	X
25	Customs Delhi	X	-	-	X	-	X	-	X	X	X	X	X	X	X
26	Customs Delhi Prev.	-	X	-	-	-	-	-	-	-	X	-	-	-	-
27	Customs Kolkata	X	-	X	-	-	X	-	X	X	X	X	X	-	-
28	Customs Mumbai-I	X	-	-	-	-	-	-	X	-	X	-	X	-	-
29	Customs Mumbai-II	X	X	-	X	-	X	X	X	X	X	X	X	-	X
30	Customs Mumbai-III	-	-	-	-	-	-	-	-	X	-	-	X	-	X
31	Customs Patna Prev.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	Customs Trichy Prev.	-	-	-	-	-	-	-	-	-	-	-	-	-	-

* X indicates that the zone has/had cases in critical/Super Critical Category.

Examination of Cestat orders for acceptance or otherwise

Sr. No.	Zone	April		May		June		July		August		September		October	
		Critical	Super Critical	Critical	Super Critical	Critical	Super Critical	Critical	Super Critical	Critical	Super Critical	Critical	Super Critical	Critical	Super Critical
1	CGST Ahmedabad	X	X	-	X	X	X	X	-	-	-	X	X	X	X
2	CGST Bengaluru	X	X	X	X	X	X	X	X	X	X	X	X	X	X
3	CGST Bhopal	X	-	X	-	X	-	X	X	X	X	-	-	X	-
4	CGST Bhubaneswar	-	-	-	-	-	-	X	-	X	X	X	X	X	-
5	CGST Chandigarh	X	X	X	X	X	X	X	X	X	X	X	X	X	X
6	CGST Chennai	X	X	X	X	X	X	X	X	X	X	X	X	X	X
7	CGST Delhi	X	-	X	-	X	X	X	-	X	X	X	X	X	X
8	CGST Hyderabad	-	-	X	X	X	-	X	-	-	-	X	-	X	X
9	CGST Jaipur	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	CGST Kolkata	X	X	X	X	X	X	X	X	X	X	X	X	X	X
11	CGST Lucknow	-	-	-	-	-	-	-	-	-	-	X	X	-	-
12	CGST Meerut	-	-	-	-	X	-	-	-	X	X	X	X	X	X
13	CGST Mumbai	X	-	X	X	X	X	X	X	X	X	X	X	X	X
14	CGST Nagpur	-	X	-	X	X	X	-	X	-	X	-	-	X	-
15	CGST Panchkula	-	-	-	-	-	-	-	-	X	X	X	X	X	X
16	CGST Pune	X	X	X	X	X	X	X	X	X	X	X	X	-	X
17	CGST Ranchi	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	CGST Guwahati	X	X	X	X	X	X	X	X	X	X	X	X	X	X
19	CGST Thiruvananthapuram	-	-	X	-	X	X	X	X	X	-	X	X	X	X
20	CGST Vadodara	X	X	X	X	X	X	X	X	X	X	X	X	X	X
21	CGST Visakhapatnam	-	-	X	-	X	X	X	X	X	X	X	X	X	X
22	Customs Ahmedabad	X	X	X	X	X	X	X	X	X	X	X	X	X	X
23	Customs Bangalore	-	-	-	-	X	-	X	-	X	-	X	-	X	X
24	Customs Chennai	X	-	X	-	X	X	X	X	X	X	X	X	X	X
25	Customs Delhi	X	X	X	X	X	X	X	X	X	X	X	X	X	X
26	Customs Delhi Prev.	X	X	X	X	-	X	-	X	X	-	X	X	X	X
27	Customs Kolkata	X	X	X	X	X	X	X	X	X	X	X	X	X	X
28	Customs Mumbai-I	X	X	X	-	-	X	X	X	X	X	X	X	X	X
29	Customs Mumbai-II	X	X	X	X	X	-	X	-	X	X	X	X	X	X
30	Customs Mumbai-III	-	X	-	-	-	-	X	X	-	X	-	X	X	X
31	Customs Patna Prev.	-	X	-	X	-	-	-	-	-	-	-	-	-	-
32	Customs Trichy Prev.	X	X	X	X	X	X	X	X	X	X	X	X	X	X

* X indicates that the zone has/had cases in critical/Super Critical Category.

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

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

2. Scrutiny of the reports reveals that:-

(a) One zones i.e. **CGST Lucknow** 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 92.

Out of this, 34 cases (36.96%) fall under 'Super critical' category and 20 cases (21.73%) under 'Critical' category. As such, 58.69% of the total orders are awaiting decision on acceptance beyond the prescribed timelines.

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

Customs Delhi	(08 cases /23.53%),
CGST Delhi	(06 cases/17.65%),
Customs Ahmedabad	(05 cases/14.70%),

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

CGST Delhi	(05 cases /25%)
CGST Panchkula	(04 cases /20%)
Customs Delhi	(04 cases /20%)

(c) The total number of **CESTAT orders** where decision is pending for acceptance or otherwise is 1049.

Out of this 455 cases (43.37%) fall under 'Super critical' category and 397 cases (37.84%) in 'Critical' category. As such, 81.22% 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 Chennai	(94 cases/20.66%),
Customs Kolkata	(60 cases/13.19%),
CGST Vadodara	(55 cases/12.09%),

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

CGST Bengaluru	(113 cases/28.46%)
CGST Vadodara	(37 cases/9.32%)
CGST Meerut	(31 cases/7.81%)

(d) Only 25 of the 32 zones sent the report in time.

**Reports received from Zones on
"Examination of High Court Orders for acceptance or otherwise"
For November, 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	08.11.2023	1	0	1	0%	100%	Within time
2	CGST Bengaluru	07.11.2023	0	0	0	0%	0%	Within time
3	CGST Bhopal	03.11.2023	0	0	0	0%	0%	Within time
4	CGST Bhubaneswar	09.11.2023	0	0	0	0%	0%	Within time
5	CGST Chandigarh	14.11.2023	0	0	0	0%	0%	4
6	CGST Chennai	10.11.2023	18	0	1	0%	6%	Within time
7	CGST Delhi	10.11.2023	13	5	6	38%	46%	Within time
8	CGST Hyderabad	10.11.2023	1	0	0	0%	0%	Within time
9	CGST Jaipur	08.11.2023	0	0	0	0%	0%	Within time
10	CGST Kolkata	15.11.2023	2	1	1	50%	50%	5
11	CGST Lucknow	10.11.2023	0	0	0	0%	0%	Within time
12	CGST Meerut	09.11.2023	1	0	1	0%	100%	Within time
13	CGST Mumbai	07.11.2023	3	2	0	67%	0%	Within time
14	CGST Nagpur	09.11.2023	0	0	0	0%	0%	Within time
15	CGST Panchkula	16.11.2023	9	4	2	44%	22%	6
16	CGST Pune	09.11.2023	0	0	0	0%	0%	Within time
17	CGST Ranchi	01.11.2023	1	0	0	0%	0%	Within time
18	CGST Guwahati	09.11.2023	1	0	0	0%	0%	Within time
19	CGST Thiruvananthapuram	08.11.2023	3	1	0	33%	0%	Within time
20	CGST Vadodara	09.11.2023	3	2	1	67%	33%	Within time

**Reports received from Zones on
"Examination of High Court Orders for acceptance or otherwise"
For November, 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	09.11.2023	3	1	2	33%	67%	Within time
22	Customs Ahmedabad	10.11.2023	5	0	5	0%	100%	Within time
23	Customs Bengaluru	08.11.2023	0	0	0	0%	0%	Within time
24	Customs Chennai	17.11.2023	6	0	3	0%	50%	7
25	Customs Delhi	13.11.2023	15	4	8	27%	53%	3
26	Customs Delhi Prev.	08.11.2023	0	0	0	0%	0%	Within time
27	Customs Kolkata	16.11.2023	4	0	0	0%	0%	6
28	Customs Mumbai-I	09.11.2023	0	0	0	0%	0%	Within time
29	Customs Mumbai-II	14.11.2023	2	0	2	0%	100%	4
30	Customs Mumbai-III	09.11.2023	1	0	1	0%	100%	Within time
31	Customs Patna Prev.	10.11.2023	0	0	0	0%	0%	Within time
32	Customs Trichy Prev.	06.11.2023	0	0	0	0%	0%	Within time
			92	20	34	22%	37%	

**Reports received from Zones on
"Examination of CESTAT Orders for acceptance or otherwise"
For November, 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	08.11.2023	13	3	6	23%	46%	Within time
2	CGST Bengaluru	07.11.2023	42	11	30	26%	71%	Within time
3	CGST Bhopal	03.11.2023	5	4	0	80%	0%	Within time
4	CGST Bhubaneshwar	09.11.2023	33	28	0	85%	0%	Within time
5	CGST Chandigarh	14.11.2023	64	10	31	16%	48%	4
6	CGST Chennai	10.11.2023	127	22	94	17%	74%	Within time
7	CGST Delhi	10.11.2023	25	7	18	28%	72%	Within time
8	CGST Hyderabad	10.11.2023	5	3	2	60%	40%	Within time
9	CGST Jaipur	08.11.2023	2	0	0	0%	0%	Within time
10	CGST Kolkata	15.11.2023	74	16	46	22%	62%	5
11	CGST Lucknow	10.11.2023	0	0	0	0%	0%	Within time
12	CGST Meerut	09.11.2023	39	31	5	79%	13%	Within time
13	CGST Mumbai	07.11.2023	32	14	5	44%	16%	Within time
14	CGST Nagpur	09.11.2023	3	2	0	67%	0%	Within time
15	CGST Panchkula	16.11.2023	22	10	6	45%	27%	6
16	CGST Pune	09.11.2023	9	0	7	0%	78%	Within time
17	CGST Ranchi	01.11.2023	1	0	0	0%	0%	Within time
18	CGST Guwahati	09.11.2023	9	6	3	67%	33%	Within time
19	CGST Thiruvananthapuram	08.11.2023	14	5	6	36%	43%	Within time
20	CGST Vadodara	09.11.2023	99	37	55	37%	56%	Within time

**Reports received from Zones on
"Examination of CESTAT Orders for acceptance or otherwise"
For November, 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	
21	CGST Visakhapatnam	09.11.2023	17	10	7	59%	41%	Within time
22	Customs Ahmedabad	10.11.2023	97	10	15	10%	15%	Within time
23	Customs Bengaluru	08.11.2023	114	113	1	99%	1%	Within time
24	Customs Chennai	17.11.2023	23	11	7	48%	30%	7
25	Customs Delhi	13.11.2023	21	11	9	52%	43%	3
26	Customs Delhi Prev.	08.11.2023	8	3	5	38%	63%	Within time
27	Customs Kolkata	16.11.2023	93	11	60	12%	65%	6
28	Customs Mumbai-I	09.11.2023	17	4	13	24%	76%	Within time
29	Customs Mumbai-II	14.11.2023	24	10	14	42%	58%	4
30	Customs Mumbai-III	09.11.2023	5	3	1	60%	20%	Within time
31	Customs Patna Prev.	10.11.2023	0	0	0	0%	0%	Within time
32	Customs Trichy Prev.	06.11.2023	12	2	9	17%	75%	Within time
			1049	397	455	38%	43%	

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

[illegible]

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 November, 2023**Timely disposal and submission of report (Grading System)****(for the month of November, 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	6	I	I
2	CGST Jaipur	0	0	0	0	2	0	0	2	-3	II	III
3	CGST Ranchi	0	0	0	0	2	0	0	2	-12	II	V
4	Customs Patna Prev.	0	0	0	0	2	0	0	2	-66	II	XIII
5	CGST Bhopal	0	0	0	-2	2	0	0	0	-83	III	XVI
6	CGST Bhubaneshwar	0	0	0	-2	2	0	0	0	6	III	I
7	CGST Nagpur	0	0	0	-2	2	0	0	0	-47	III	VIII
8	CGST Pune	0	0	-5	0	2	0	0	-3	-88	IV	XVII
9	CGST Ahmedabad	0	0	-5	-2	2	0	0	-5	-62	V	XII
10	CGST Bengaluru	0	0	-5	-2	2	0	0	-5	-107	V	XXIV
11	CGST Chennai	0	0	-5	-2	2	0	0	-5	-102	V	XXII
12	CGST Delhi	0	0	-5	-2	2	0	0	-5	-100	V	XXI
13	CGST Hyderabad	0	0	-5	-2	2	0	0	-5	-9	V	IV
14	CGST Meerut	0	0	-5	-2	2	0	0	-5	-95	V	XIX
15	CGST Mumbai	0	0	-5	-2	2	0	0	-5	-93	V	XVIII
16	CGST Shillong/Guwahati	0	0	-5	-2	2	0	0	-5	-66	V	XIII
17	CGST Thiruvananthapuram	0	0	-5	-2	2	0	0	-5	-60	V	XI
18	CGST Vadodara	0	0	-5	-2	2	0	0	-5	-114	V	XXVII
19	CGST Visakhapatnam	0	0	-5	-2	2	0	0	-5	-50	V	X
20	Customs Ahmedabad	0	0	-5	-2	2	0	0	-5	-102	V	XXII
21	Customs Bangalore	0	0	-5	-2	2	0	0	-5	3	V	II
22	Customs Delhi Prev.	0	0	-5	-2	2	0	0	-5	-49	V	IX
23	Customs Mumbai-I	0	0	-5	-2	2	0	0	-5	-80	V	XV
24	Customs Mumbai-III	0	0	-5	-2	2	0	0	-5	-80	V	XV
25	Customs Trichy Prev.	0	0	-5	-2	2	0	0	-5	-25	V	VI
26	CGST Chandigarh	0	0	-5	-2	0	1	0	-6	-112	VI	XXVI
27	CGST Kolkata	0	0	-5	-2	0	1	0	-6	-110	VI	XXV
28	CGST Panchkula	0	0	-5	-2	0	1	0	-6	-36	VI	VII
29	Customs Chennai	0	0	-5	-2	0	1	0	-6	-103	VI	XXIII
30	Customs Delhi	0	0	-5	-2	0	1	0	-6	-102	VI	XXII
31	Customs Kolkata	0	0	-5	-2	0	1	0	-6	-71	VI	XIV
32	Customs Mumbai-II	0	0	-5	-2	0	1	0	-6	-99	VI	XX