

केंद्रीय अप्रत्यक्ष कर और सीमा शुल्क बोर्ड
Central Board of Indirect Taxes & Customs
विधिकार्य निदेशालय
Directorate of Legal Affairs



F. No.1080/02/DLA/SC/2020/Pt.I/ 5007 - 5038

Date: 07/12/2023

To,

**All Principal Chief Commissioners
All Chief Commissioners**

Sirs/Madams,

Subject: - Amendment of cause titles as per the new jurisdiction- reg.

Please refer to this Directorate letters dated 21.01.2022 and 16.03.2022 on the subject matter (copies enclosed).

2. I am directed by the Member (Legal), CBIC to request you to please provide compliance report in respect of your respective zone that in how many cases, cause titles in all cases pending before CESTAT/ High Court have been amended to reflect correct jurisdictions/address.
3. In view of the above, you are requested to please arrange to send the report at the earliest.

Encl: As above

Yours faithfully,

(Ajai Kumar Arora)
Joint Commissioner

	<p>केंद्रीय अप्रत्यक्ष कर और सीमा शुल्क बोर्ड Central Board of Indirect Taxes & Customs विधिकार्य निदेशालय Directorate of Legal Affairs</p>	
--	---	--

F. No. 1080/02/DLA/SC/2020/Pt.I / 430-467

Date: 16.03.2022

To,

All Principal Chief Commissioners
All Chief Commissioners

Sirs/Madams,

Subject: Amendment of cause titles as per the new jurisdiction – reg.

Please refer to this Directorate letter dated 21.01.2022 on the subject matter (copy enclosed).

2. It is clarified that the said instructions is regarding amendment of cause titles in cases pending before CESTAT/ High Court and not regarding cases pending in the Supreme Court.

Yours faithfully,



MAHENDRA RANGA
PRINCIPAL COMMISSIONER
16-03-2022

(Mahendra Ranga)
Principal Commissioner

Copy for kind information to the webmaster.cbec@icegate.gov.in with a request to upload the letter on CBIC website under Legal Affairs.

Principal Commissioner

Deen Dayal Upadhyay Marg, 4th Floor, Rajendra Bhawan, New Delhi
110002

	केंद्रीय अप्रत्यक्ष कर और सीमा शुल्क बोर्ड Central Board of Indirect Taxes & Customs विधिकार्य निदेशालय Directorate of Legal Affairs	
---	---	---

F. No. 1080/02/DLA/SC/2020/Pt.I

Date: 20.01.2022

To

All Principal Chief Commissioners
All Chief Commissioners

Sirs/Madams,

Subject: Amendment of cause titles as per the new jurisdiction – reg.

A departmental Appeal has been dismissed by the Hon'ble Supreme Court recently due to delays in filing. On inquiry it has transpired that the Respondent in the matter was Commissioner of Service Tax. However, after implementation of GST in the year 2017, the office ceased to exist. As such, the judgement of the Tribunal did not reach the office having jurisdiction in the matter at present. The office came to know of the judgment after much lapse of time when another office enquired about its acceptability. The possibility of such an eventuality occurring cannot be ruled out.

2. To obviate the possibility, I am directed by Member (Legal) to request you to take necessary steps for amendment of cause titles in all cases pending before CESTAT/ High Courts to reflect correct jurisdictions/ address.

Yours faithfully,


21.01.22

(Mahendra Ranga)
Principal Commissioner

Copy for kind information and necessary action to –

1. The Chief Commissioner (AR), West Block, RK Puram New Delhi for information and necessary action.
2. The Commissioner (Legal), CBIC, 5th Floor, Hudco Vishala Building, R. K. Puram, New Delhi – 110066.
3. The Joint Secretary (Review), CBIC, 4th Floor, Hudco Vishala Building, R. K. Puram, New Delhi – 110066.

Principal Commissioner