

शशांक प्रिय  
सदस्य एवं विशेष सचिव  
**SHASHANK PRIYA**  
Special Secretary & Member



भारत सरकार  
वित्त मंत्रालय  
राजस्व विभाग  
केन्द्रीय अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड  
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February 15<sup>th</sup>, 2023

Dear *colleagues,*

This has reference to the monthly report on 'Monitoring of filing of appeals by field formations'.

2. The reports for the month of January, 2023 (containing data for December, 2022), have been collated. Detailed Analysis Report is enclosed as Annexure- A1. It is observed that the Super-critical/Critical categories continue to be high. It is also disconcerting to note that the pendency of High Court orders in 'Super critical category' has risen by 100%. Only 04 zones disposed of all High Court/CESTAT orders received during the month.

3. We are also introducing a grading system for the zones to measure the performance on this count. Please refer to Annexure - A2 for the month's score.

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

With *best wishes*

Encl: As above.

All Pr.CCs/CCs,  
CGST/Customs Zone

Yours sincerely,

*Shashank Priya*  
(Shashank Priya)

**Reports received from Zones on**  
**"Examination of High Court Orders for acceptance or otherwise"**  
**For January, 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	09.01.2023	0	0	0	0%	0%	within time
2	CGST Bengaluru	09.01.2023	4	1	0	25%	0%	within time
3	CGST Bhopal	06.01.2023	0	0	0	0%	0%	within time
4	CGST Bhubaneswar	10.01.2023	8	5	2	63%	25%	within time
5	CGST Chandigarh	10.01.2023	0	0	0	0%	0%	2
6	CGST Chennai	10.01.2023	3	3	0	100%	0%	within time
7	CGST Delhi	18.01.2023	9	4	5	44%	56%	8
8	CGST Hyderabad	06.01.2023	7	0	0	0%	0%	within time
9	CGST Jaipur	10.01.2023	0	0	0	0%	0%	within time
10	CGST Kolkata	10.01.2023	0	0	0	0%	0%	within time
11	CGST Lucknow	10.01.2023	0	0	0	0%	0%	within time
12	CGST Meerut	09.01.2023	0	0	0	0%	0%	within time
13	CGST Mumbai	13.01.2023	4	0	2	0%	50%	3
14	CGST Nagpur	10.01.2023	0	0	0	0%	0%	within time
15	CGST Panchkula	11.01.2023	3	0	0	0%	0%	1
16	CGST Pune	12.01.2023	0	0	0	0%	0%	2
17	CGST Ranchi	11.01.2023	1	0	1	0%	100%	1
18	CGST Guwahati	10.01.2023	0	0	0	0%	0%	Within time
19	CGST Thiruvananthapuram	09.01.2023	3	3	0	100%	0%	Within time
20	CGST Vadodara	10.01.2023	0	0	0	0%	0%	Within time
21	CGST Visakhapatnam	10.01.2023	2	2	0	100%	0%	Within time
22	Customs Ahmedabad	05.01.2023	1	0	1	0%	100%	Within time
23	Customs Bengaluru	06.01.2023	0	0	0	0%	0%	Within time
24	Customs Chennai	13.01.2023	2	0	0	0%	0%	3

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25	Customs Delhi	09.01.2023	0	0	0	0%	0%	Within time
26	Customs Delhi Prev.	06.01.2023	0	0	0	0%	0%	Within time
27	Customs Kolkata	10.01.2023	10	3	0	30%	0%	Within time
28	Customs Mumbai-I	13.01.2023	1	0	1	0%	100%	3
29	Customs Mumbai-II	11.01.2023	0	0	0	0%	0%	1
30	Customs Mumbai-III	16.01.2023	1	1	0	100%	0%	6
31	Customs Patna Prev.	09.01.2023	1	1	0	100%	0%	Within time
32	Customs Trichy Prev.	05.01.2023	0	0	0	0%	0%	Within time
			60	23	12	38%	20%	

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**Reports received from zones on  
"Examination of CESTAT Orders for acceptance or otherwise"  
For January, 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	09.01.2023	8	5	0	63%	0%	Within time
2	CGST Bengaluru	09.01.2023	3	0	3	0%	100%	Within time
3	CGST Bhopal	06.01.2023	39	4	33	10%	85%	Within time
4	CGST Bhubaneshwar	10.01.2023	1	1	0	100%	0%	Within time
5	CGST Chandigarh	10.01.2023	18	1	17	6%	94%	2
6	CGST Chennai	10.01.2023	10	8	0	80%	0%	Within time
7	CGST Delhi	18.01.2023	43	13	20	30%	47%	8
8	CGST Hyderabad	06.01.2023	1	1	0	100%	0%	Within time
9	CGST Jaipur	10.01.2023	2	0	0	0%	0%	Within time
10	CGST Kolkata	09.01.2023	26	3	21	12%	81%	Within time
11	CGST Lucknow	10.01.2023	2	0	2	0%	100%	Within time
12	CGST Meerut	09.01.2023	9	6	1	67%	11%	Within time
13	CGST Mumbai	13.01.2023	28	8	2	29%	7%	3
14	CGST Nagpur	09.01.2023	2	2	0	100%	0%	Within time
15	CGST Panchkula	11.01.2023	0	0	0	0%	0%	1
16	CGST Pune	13.01.2023	12	8	0	67%	0%	2
17	CGST Ranchi	11.01.2023	1	0	0	0%	0%	1
18	CGST Guwahati	10.01.2023	1	1	0	100%	0%	Within time
19	CGST Thiruvananthapuram	09.01.2023	0	0	0	0%	0%	Within time
20	CGST Vadodara	10.01.2023	158	44	91	28%	58%	Within time
21	CGST Visakhapatnam	10.01.2023	2	1	1	50%	50%	Within time
22	Customs Ahmedabad	05.01.2023	24	9	7	38%	29%	Within time
23	Customs Bengaluru	06.01.2023	0	0	0	0%	0%	Within time

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24	Customs Chennai	13.01.2023	1	1	0	100%	0%	3
25	Customs Delhi	09.01.2023	11	5	5	45%	45%	Within time
26	Customs Delhi Prev.	06.01.2023	0	0	0	0%	0%	Within time
27	Customs Kolkata	10.01.2023	1	1	0	100%	0%	Within time
28	Customs Mumbai-I	13.01.2023	1	1	0	100%	0%	3
29	Customs Mumbai-II	11.01.2023	18	8	9	44%	50%	1
30	Customs Mumbai-III	18.01.2023	7	2	3	29%	43%	6
31	Customs Patna Prev.	09.01.2023	7	0	7	0%	100%	Within time
32	Customs Trichy Prev.	05.01.2023	0	0	0	0%	0%	Within time
			436	133	222	31%	51%	

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## Monthly reports on filing of appeals by field formation - position 27.01.2023

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

## A. Grading system

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

## B. Grading for the month of January 2023

(for the month of January, 2023)

Sl.No.	Zone	Disposal				Submission			Total Marks	Rank
		Nil case pending for acceptance or otherwise	Nil Opening balance and Nil orders received	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	
1	Customs Bangalore	5	—	—	—	2	—	—	7	I
2	Customs Delhi Prev.	5	—	—	—	2	—	—	7	II
3	Customs Trichy Prev.	5	—	—	—	2	—	—	7	III
4	CGST Nagpur	5	—	—	—	—	1	—	6	
5	CGST Jaipur	—	—	—	—	—	1	—	1	
6	CGST Panchkula	—	—	—	—	—	1	—	1	
7	CGST Hyderabad	—	—	—	-2	2	—	—	0	
8	CGST Ahmedabad	—	—	—	-2	—	1	—	-1	
9	CGST Chennai	—	—	—	-2	—	1	—	-1	
10	CGST Pune	—	—	—	-2	—	1	—	-1	
11	CGST Shillong/ Guwahati	—	—	—	-2	—	1	—	-1	
12	CGST Thiruvananthapuram	—	—	—	-2	—	1	—	-1	
13	Customs Chennai	—	—	—	-2	—	1	—	-1	
14	Customs Kolkata	—	—	—	-2	—	1	—	-1	
15	Customs Ahmedabad	—	—	-5	—	2	—	—	-3	
16	CGST Lucknow	—	—	-5	—	—	1	—	-4	
17	CGST Ranchi	—	—	-5	—	—	1	—	-4	
18	CGST Bhopal	—	—	-5	-2	2	—	—	-5	
19	CGST Bengaluru	—	—	-5	-2	—	1	—	-6	
20	CGST Bhubaneswar	—	—	-5	-2	—	1	—	-6	
21	CGST Chandigarh	—	—	-5	-2	—	1	—	-6	
22	CGST Kolkata	—	—	-5	-2	—	1	—	-6	
23	CGST Meerut	—	—	-5	-2	—	1	—	-6	
24	CGST Mumbai	—	—	-5	-2	—	1	—	-6	
25	CGST Vadodara	—	—	-5	-2	—	1	—	-6	
26	CGST Visakhapatnam	—	—	-5	-2	—	1	—	-6	
27	Customs Delhi	—	—	-5	-2	—	1	—	-6	
28	Customs Mumbai-I	—	—	-5	-2	—	1	—	-6	
29	Customs Mumbai-II	—	—	-5	-2	—	1	—	-6	
30	Customs Patna Prev.	—	—	-5	-2	—	1	—	-6	
31	CGST Delhi	—	—	-5	-2	—	—	0	-7	
32	Customs Mumbai-III	—	—	-5	-2	—	—	0	-7	