

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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Dated: **6** March, 2023

D.O. No. DLA/TECH/1/2022-CFEE-O/o COMMR-DLA-DELHI

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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 February, 2023 (containing data for January, 2023), have been collated. Detailed Analysis Report is enclosed as Annexure- A. It is observed that although there is a decline in 'Supercritical and critical' cases of High Court orders vis a vis January 2023, the number of cases are still quite high. Prompt action for examining the orders as envisaged is yet to gain ground.
3. A statement with grading system about timely disposal and submission of reports is also enclosed as Annexure-B1, B2 & C1, C2. Only 6 zones disposed of all High Court/CESTAT orders received during the month. **This needs to improve substantially.**
4. It is requested to ensure that there are no cases in the critical/ Super-critical category.

With *best wishes*

Yours sincerely,

Encl: As above.

Shashank Priya

(Shashank Priya)

All Pr.CCs/CCs in all Zones

Detail Analysis Report

(for February 2023)

Scrutiny of the reports reveals that :-

(a) Only 6 following zones disposed of all High Court/ CESTAT orders received during the month.

- Customs Trichy Prev.
- CGST Hyderabad
- CGST Lucknow
- CGST Shillong/Guwahati
- Customs Delhi Prev.
- Customs Patna Prev.

(b) The total number of **High Court orders** cases where decision is pending for acceptance or otherwise is 67.

Out of this, 11 cases (16.41%) fall under 'Super critical' category and 19 cases (28.35%) in 'Critical' category. As such, 44.77% 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 Bengaluru (**02 cases/ 18.18%**),
- CGST Bhubaneswar (**02 cases/ 18.18%**),
- CGST Chennai (**02 cases/ 18.18%**),
- Customs Mumbai-II (**02 cases/ 18.18%**),

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

- CGST Thiruvananthapuram (**10 cases /52.63%**)
- CGST Bhubaneswar (**03 cases/ 15.78%**),
- CGST Delhi (**03 cases/ 15.78%**),
- CGST Pune (**02 cases/ 10.52%**)

(c) The total number of **CESTAT orders** cases where decision is pending for acceptance or otherwise is 388.

Out of this 210 cases (54.12%) fall under 'Super critical' category and 134 (34.53%) in 'Critical' category. As such, 88.65% 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 Vadodara (**109 cases/51.90%**),
- CGST Delhi (**24 cases/11.42%**),
- CGST Kolkata (**17 cases/8.09%**),
- CGST Bhopal (**10 cases/4.76%**),

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

- CGST Vadodara (**40 cases/29.85%**)
- CGST Nagpur (**17 cases/12.68%**)
- CGST Mumbai (**16 cases/11.94%**)
- CGST Delhi (**14 cases/10.44%**)

(d) Only 26 of the 32 zones sent the report in time.

Reports received from Zones on
"Examination of High Court Orders for acceptance or otherwise"
For February, 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	09.02.2023	0	0	0	0%	0%	Within time
2	CGST Bengaluru	10.02.2023	4	0	2	0%	50%	Within time
3	CGST Bhopal	10.02.2023	0	0	0	0%	0%	Within time
4	CGST Bhubaneshwar	09.02.2023	5	3	2	60%	40%	Within time
5	CGST Chandigarh	10.02.2023	0	0	0	0%	0%	Within time
6	CGST Chennai	13.02.2023	11	0	2	0%	18%	3
7	CGST Delhi	15.02.2023	8	3	1	38%	13%	5
8	CGST Hyderabad	10.02.2023	0	0	0	0%	0%	Within time
9	CGST Jaipur	10.02.2023	0	0	0	0%	0%	Within time
10	CGST Kolkata	10.02.2023	0	0	0	0%	0%	Within time
11	CGST Lucknow	10.02.2023	0	0	0	0%	0%	Within time
12	CGST Meerut	08.02.2023	1	0	0	0%	0%	Within time
13	CGST Mumbai	09.02.2023	0	0	0	0%	0%	Within time
14	CGST Nagpur	10.02.2023	0	0	0	0%	0%	Within time
15	CGST Panchkula	10.02.2023	4	0	0	0%	0%	Within time
16	CGST Pune	10.02.2023	2	2	0	100%	0%	Within time
17	CGST Ranchi	16.02.2023	1	0	1	0%	100%	6
18	CGST Guwahati	10.02.2023	0	0	0	0%	0%	Within time
19	CGST Thiruvananthapuram	07.02.2023	10	10	0	100%	0%	Within time
20	CGST Vadodara	10.02.2023	0	0	0	0%	0%	Within time

Reports received from Zones on
"Examination of High Court Orders for acceptance or otherwise"
For February, 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	10.02.2023	0	0	0	0%	0%	Within time
22	Customs Ahmedabad	03.02.2023	4	1	1	25%	25%	Within time
23	Customs Bengaluru	09.02.2023	0	0	0	0%	0%	Within time
24	Customs Chennai	16.02.2023	7	0	0	0%	0%	6
25	Customs Delhi	03.02.2023	0	0	0	0%	0%	Within time
26	Customs Delhi Prev.	09.02.2023	0	0	0	0%	0%	Within time
27	Customs Kolkata	08.02.2023	4	0	0	0%	0%	Within time
28	Customs Mumbai-I	15.02.2023	0	0	0	0%	0%	5
29	Customs Mumbai-II	09.02.2023	2	0	2	0%	100%	Within time
30	Customs Mumbai-III	15.02.2023	4	0	0	0%	0%	5
31	Customs Patna Prev.	13.02.2023	0	0	0	0%	0%	3
32	Customs Trichy Prev.	06.02.2023	0	0	0	0%	0%	Within time
				67	19	11	28%	16%

Reports received from Zones on
"Examination of CESTAT Orders for acceptance or otherwise"
For February, 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	09.02.2023	13	6	1	46%	8%	Within time
2	CGST Bengaluru	10.02.2023	3	1	2	33%	67%	Within time
3	CGST Bhopal	10.02.2023	15	2	10	13%	67%	Within time
4	CGST Bhubaneshwar	09.02.2023	3	2	0	67%	0%	Within time
5	CGST Chandigarh	10.02.2023	4	0	3	0%	75%	Within time
6	CGST Chennai	13.02.2023	10	1	6	10%	60%	3
7	CGST Delhi	15.02.2023	39	14	24	36%	62%	5
8	CGST Hyderabad	10.02.2023	0	0	0	0%	0%	Within time
9	CGST Jaipur	10.02.2023	2	0	0	0%	0%	Within time
10	CGST Kolkata	10.02.2023	26	5	17	19%	65%	Within time
11	CGST Lucknow	10.02.2023	0	0	0	0%	0%	Within time
12	CGST Meerut	08.02.2023	4	1	2	25%	50%	Within time
13	CGST Mumbai	09.02.2023	24	16	4	67%	17%	Within time
14	CGST Nagpur	10.02.2023	18	17	1	94%	6%	Within time
15	CGST Panchkula	10.02.2023	0	0	0	0%	0%	Within time
16	CGST Pune	10.02.2023	13	5	8	38%	62%	Within time
17	CGST Ranchi	16.02.2023	0	0	0	0%	0%	6
18	CGST Guwahati	10.02.2023	0	0	0	0%	0%	Within time
19	CGST Thiruvananthapuram	07.02.2023	0	0	0	0%	0%	Within time
20	CGST Vadodara	10.02.2023	163	40	109	25%	67%	Within time

**Reports received from Zones on
"Examination of CESTAT Orders for acceptance or otherwise"
For February, 2023**

Sl.No.	Zone	Report received on	No. of cases where decision on	Out of the pending cases		% of cases out of the total pending	Delay in Submission
21	CGST Visakhapatnam	10.02.2023	1	0	1	0% 100%	Within time
22	Customs Ahmedabad	03.02.2023	14	6	8	43% 57%	Within time
23	Customs Bengaluru	09.02.2023	0	0	0	0% 0%	Within time
24	Customs Chennai	16.02.2023	2	2	0	100% 0%	6
25	Customs Delhi	03.02.2023	18	11	4	61% 22%	Within time
26	Customs Delhi Prev.	09.02.2023	0	0	0	0% 0%	Within time
27	Customs Kolkata	08.02.2023	0	0	0	0% 0%	Within time
28	Customs Mumbai-I	15.02.2023	1	0	0	0% 0%	5
29	Customs Mumbai-II	09.02.2023	11	4	7	36% 64%	Within time
30	Customs Mumbai-III	15.02.2023	4	1	3	25% 75%	5
31	Customs Patna Prev.	13.02.2023	0	0	0	0% 0%	3
32	Customs Trichy Prev.	06.02.2023	0	0	0	0% 0%	within time
				388	134	210	35% 54%

Monthly reports on filing of appeals by field formation February, 2023

Sr. No.	Zone	February	March	April	May	June	July	August	September	October	November	December	January	February
1	CGST Ahmedabad	✓	L	✓	✓	✓	✓	✓	✓	L	✓	✓	✓	✓
2	CGST Bengaluru	L	L	L	L	L	L	L	✓	✓	✓	✓	✓	✓
3	CGST Bhopal	L	✓	L	L	L	L	✓	L	L	✓	✓	✓	✓
4	CGST Bhubaneshwar	L	L	L	✓	L	L	✓	L	✓	✓	✓	✓	✓
5	CGST Chandigarh	L	L	L	L	L	✓	✓	L	L	✓	L	L	✓
6	CGST Chennai	L	✓	✓	L	L	✓	L	✓	L	✓	✓	✓	L
7	CGST Delhi	✓	✓	L	✓	✓	L	✓	✓	L	✓	✓	L	L
8	CGST Hyderabad	L	L	L	L	L	✓	✓	L	L	✓	L	✓	✓
9	CGST Jaipur	L	✓	✓	✓	✓	✓	L	L	✓	✓	✓	✓	✓
10	CGST Kolkata	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	✓
14	CGST Nagpur	L	L	L	L	L	L	L	L	L	L	✓	✓	✓
15	CGST Panchkula	L	L	L	L	L	✓	L	L	✓	✓	✓	L	✓
16	CGST Pune	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	✓	✓
19	CGST Thiruvananthapuram	L	L	L	L	L	L	L	L	L	✓	✓	✓	✓
20	CGST Vadodara	L	✓	L	✓	✓	L	✓	L	L	L	L	✓	✓
21	CGST Visakhapatnam	L	L	✓	✓	✓	L	✓	✓	L	✓	L	✓	✓
22	Customs Ahmedabad	L	L	✓	✓	L	✓	✓	L	L	✓	✓	✓	✓
23	Customs Bengaluru	L	L	✓	L	L	L	L	L	✓	✓	✓	✓	✓
24	Customs Chennai	L	L	L	L	L	L	L	L	L	L	L	L	✓
25	Customs Delhi	L	L	L	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
26	Customs Delhi Prev.	L	L	L	L	L	L	L	L	L	✓	✓	✓	✓
27	Customs Kolkata	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
29	Customs Mumbai-II	L	L	L	L	L	X	L	✓	L	✓	✓	L	✓
30	Customs Mumbai-III	L	L	L	X	X	L	L	L	L	L	L	L	L
31	Customs Patna Prev.	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
	Not received	0	0	0	1	1	1	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 February 2023**Timely disposal and submission of report (Grading System)**

(for the month of February, 2023)

Sl.No.	Zone	Disposal				Submission			Total Marks	Rank
		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	k
1	Customs Trichy Prev.	5	–	–	–	2			7	I
2	CGST Hyderabad	5	–	–	–	2			7	I
3	CGST Lucknow	5	–	–	–	2			7	I
4	CGST Shillong/Guwahati	5	–	–	–	2			7	I
5	Customs Delhi Prev.	5	–	–	–	2			7	I
6	Customs Patna Prev.	5	–	–	–	–	1		6	II
7	CGST Panchkula	–	–	–	–	2			2	III
8	Customs Bangalore	–	0	–	–	2			2	III
9	CGST Jaipur	–	–	–	–	2			2	III
10	Customs Kolkata	–	–	–	–	2			2	III
11	Customs Mumbai-I	–	–	–	–	–	1		1	IV
12	Customs Chennai	–	–	–	-2	2			0	V
13	CGST Thiruvananthapuram	–	–	–	-2	2			0	V
14	CGST Chandigarh	–	–	-5	–	2			-3	VI
15	CGST Visakhapatnam	–	–	-5	–	2			-3	VI
16	CGST Ranchi	–	–	-5	–	–	1		-4	VII
17	Customs Ahmedabad	–	–	-5	-2	2			-5	VIII
18	Customs Delhi	–	–	-5	-2	2			-5	VIII
19	CGST Ahmedabad	–	–	-5	-2	2			-5	VIII
20	CGST Bengaluru	–	–	-5	-2	2			-5	VIII
21	CGST Bhopal	–	–	-5	-2	2			-5	VIII
22	CGST Bhubaneshwar	–	–	-5	-2	2			-5	VIII
23	CGST Kolkata	–	–	-5	-2	2			-5	VIII
24	CGST Meerut	–	–	-5	-2	2			-5	VIII
25	CGST Mumbai	–	–	-5	-2	2			-5	VIII
26	CGST Nagpur	–	–	-5	-2	2			-5	VIII
27	CGST Pune	–	–	-5	-2	2			-5	VIII
28	CGST Vadodara	–	–	-5	-2	2			-5	VIII
29	Customs Mumbai-II	–	–	-5	-2	2			-5	VIII
30	CGST Chennai	–	–	-5	-2	–	1		-6	IX
31	CGST Delhi	–	–	-5	-2	–	1		-6	IX
32	Customs Mumbai-III	–	–	-5	-2	–	1		-6	IX