



विधिकार्य निदेशालय, केन्द्रीय अप्रत्यक्ष कर एवं सीमाशुल्क बोर्ड  
DIRECTORATE OF LEGAL AFFAIRS, CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS  
चतुर्थतल, राजेन्द्र भवन, 210, दीन दयाल उपाध्याय मार्ग नई दिल्ली – 110002  
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फ. सं.- 1080/07/DLA/LIMBS/2021

दिनांक: 02.11.2023

सेवामें,

All Principal Chief Commissioners/Chief Commissioners,  
CGST/Customs Zone,  
The Pr. Director General, DG GST Intelligence (HQ), New Delhi  
DGRI (HQ), New Delhi.

**Subject: - Updation of court cases on LIMBS Portal by field formations-reg.**

महोदया/महोदय,

Apropos subject cited above, please refer to this office letter of even C. No. 660 dated 20/09/2023 (copy enclosed) regarding review of the cases updated on LIMBS portal vis-a-vis the cases shown in the MPR and reconcile the two data bases.

2. The requisite action taken report is still awaited from your Zone.
3. It is therefore requested that the LIMBS users of your jurisdiction may kindly be instructed to review their pendencies and update the LIMBS data vis-à-vis the MPR data accordingly.

भवदीय,

Encl: As above

  
(Arvinder Singh Ranga)  
Pr. Commissioner



**विधिकार्य निदेशालय, केन्द्रीय अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड**  
Directorate of Legal Affairs Central Board of Indirect Taxes & Customs  
चतुर्थ तल, राजेन्द्र भवन, 210, दीन दयाल उपाध्याय मार्ग, नई दिल्ली -110002  
4<sup>th</sup> Floor, Rajendra Bhawan, 210 Deen Dayal Upadhyay Marg, New Delhi-110002

F.No.1080/57/DLA/LIMBS/2021

Dated: 20.09.2023

सेवा में,

All Principal Chief Commissioners/Chief Commissioners  
CGST / Customs Zone

Subject: Updation of court cases on LIMBS Portal by field formations-reg.

महोदया /महोदय,

Please refer to this office D.O. letters dated 30.07.2021, 29.03.2022 and 09.06.2022 (copies enclosed) regarding updation of cases on LIMBS Portal and reconciliation of the data of LIMBS and MPR for pending appeals in various appellate fora.

2. From the following table depicting variation in number of cases reflected on LIMBS Portal vis-à-vis the cases shown in the MPR, it is observed that though the variation has decreased over a period of time. However, much efforts are still required in this direction. Zone wise differences in these two database are also enclosed as Annexures-A,B,C.

| Table<br>Differences between LIMBS Portal vis-à-vis MPR |               |                           |                         |  |                           |                         |  |
|---|---------------|---------------------------|-------------------------|--|---------------------------|-------------------------|--|
| S. No   | Forum         | Data as on 31.06.2021     |                         |  | Data as on 18.09.2023     |                         |  |
|   |               | No. of cases as per LIMBS | No. of cases As per MPR | Variation in LIMBS data vis-a vis MPR (in %) | No. of cases as per LIMBS | No. of cases As per MPR | Variation in LIMBS data vis-a vis MPR (in %) |
| 1   | Supreme court | 4591                      | 2979                    | 54.11  | 5241                      | 2859                    | 45.45  |
| 2   | High Court    | 24057                     | 16164                   | 48.83  | 28410                     | 20133                   | 29.13  |
| 3   | CESTAT        | 70259                     | 57378                   | 22.44  | 70894                     | 58899                   | 16.92  |

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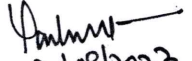
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3. The reasons for the differences in two databases may either be on account of duplicity or on account of lack of regular updation in the LIMBS Portal, which is reflected under 'Exceptional Category' (Annexure-D). Some of these cases have not ever been updated for more than 5 years. Further, **disposed-of** cases are required to be transferred to the 'Archives' field in LIMBS Portal. This is to be promptly undertaken by the users, to avoid adding up of such cases in the data of pending or live court cases on LIMBS.

4. It is, therefore, requested that the offices under your charge may kindly be instructed to review their pendencies, update the LIMBS Portal and reconcile the two data bases.

भवदीय

Encl.: As above.

  
20/08/2023  
(Yashwant Mahawar)  
Commissioner