Vivek Ranjan
विवेक रंजन
विशेष सचिव एवं सदस्य
Speacial Secretary & Member

सत्यमेव जयते

आज़ादी का अमृत महोत्सव

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
28th December, 2023/580

Dear Colleague,

An analysis of the Zonal performance in timely filing/processing of appeal cases over the period April-November, 2023 has been carried out (analysis sheets enclosed As Annexure-A, A1, A2). Perusal of the same indicates CGST Jaipur, CGST Ranchi, CGST Lucknow and Customs Patna (Preventive) to be top performers, while CGST Chennai (9%), CGST Vadodara (13%), Customs Delhi (13%), Customs Kolkata (19%) and Customs Mumbai-II (19%) are the worst performers.

2. Detailed Analysis of the monthly report on filing of appeals by field formation for December 2023 (containing data for November 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 Bhopal) has disposed of all High Court/CESTAT orders received during the month within the prescribed timelines.

3. It is requested to ensure that the court orders are examined immediately on receipt for acceptance or otherwise. Please also ensure that cases in the super critical/critical category are attended to on a priority basis.

With best Wishes for the New Year,

Yours sincerely,

(Vivek Ranjan)

Encl: As above.

To:
The Pr. Chief Commissioner / Chief Commissioner (All), CGST/Customs Zone.

Annexure-A

Summary of Zonal Performance over April-November'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 Ahemedabad	19	18	0	1	5	5	0	1	66%
2	CGST Bengaluru	83	89	2	12	8	8	2	2	38%
3	CGST Bhopal	36	6	2	0	6	2	1	0	72%
4	CGST Bhubaneshwar	79	37	0	0	5	3	0	0	75%
5	CGST Chandigarh	57	227	15	4	8	8	3	3	31%
6	CGST Chennai	197	328	11	10	8	8	5	8	9%
7	CGST Delhi	47	44	23	29	8	5	7	5	22%
8	CGST Hyderabad	18	3	2	1	6	2	2	1	66%
9	CGST Jaipur	0	0	0	0	0	0	0	0	100%
10	CGST Kolkata	229	289	4	7	8	8	4	5	22%
11	CGST Lucknow	8	1	0	0	2	1	0	0	91%
12	CGST Meerut	56	44	4	8	5	4	2	7	44%
13	CGST Mumbai	139	87	8	0	8	7	4	0	41%
14	CGST Nagpur	11	12	2	0	3	6	1	0	69%
15	CGST Panchkula	40	47	9	18	4	4	3	3	56%
16	CGST Pune	57	73	0	0	7	8	0	0	53%
17	CGST Ranchi	5	0	0	0	1	0	0	0	97%
18	CGST Guwahati	63	51	44	24	8	8	3	6	22%
19	CGST Thiru'puram	39	19	3	3	7	5	2	2	50%
20	CGST Vadodara	214	364	8	14	8	8	4	8	13%
21	CGST Visakhapatnam	48	21	4	2	7	6	4	1	44%
22	Customs Ahmedabad	210	375	3	9	8	8	3	3	31%
23	Customs Bengaluru	134	8	1	4	6	2	1	2	66%
24	Customs Chennai	110	118	1	15	8	6	1	6	34%
25	Customs Delhi	66	73	10	34	8	8	5	7	13%
26	Customs Delhi Prev.	13	23	0	2	6	7	0	2	53%
27	Customs Kolkata	166	227	27	24	8	8	5	5	19%
28	Customs Mumbai-I	30	42	1	4	7	7	1	3	44%
29	Customs Mumbai-II	70	49	12	27	8	6	4	8	19%
30	Customs Mumbai-III	6	13	1	3	2	6	1	2	66%
31	Customs Patna Prev.	3	2	0	0	1	2	0	0	91%
32	Customs Trichy Prev.	56	81	0	1	8	8	0	1	47%

Annexure A1

Examination of High Court orders for acceptance or otherwise

Sr. No.	Zone	April		May		June		July		August		Septemeber		October		November	
		Critical	Super Critical	Critical	Super Critical	Critical	Super Critical	Critical	Super Critical	Critical	Super Critical	Critical	Super Critical	Critical	Super Critical	Critical	Super Critical
1	CGST Ahemedabad	-	-	-	-	-	-	-	-	-	-	-	-	-	X	-	-
2	CGST Bengaluru	X	-	-	-	X	-	-	X	-	-	-	X	-	-	-	-
3	CGST Bhopal	-	-	-	-	X	-	-	-	-	-	-	-	-	-	-	-
4	CGST Bhubaneshwar	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-
5	CGST Chandigarh	X	-	-	X	-	X	X	-	-	X	-	-	-	-	X	-
6	CGST Chennai	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	X
8	CGST Hyderabad	-	-	X	-	-	-	-	-	-	-	-	-	-	-	X	X
9	CGST Jaipur	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	CGST Kolkata	X	-	-	X	X	-	-	-	-	X	X	X	X	X	-	X
11	CGST Lucknow	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	CGST Meerut	X	-	-	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	X	X
16	CGST Pune	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	CGST Ranchi	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	CGST Guwahati	-	X	-	X	-	X	X	X	X	X	-	X	-	-	X	-
19	CGST Thiruvanathapuram	-	-	-	-	-	-	-	-	-	X	-	-	X	-	X	X
20	CGST Vadodara	-	X	-	X	-	X	X	X	-	X	X	X	X	X	X	X
21	CGST Visakhapatnam	X	-	X	-	-	-	-	-	-	-	-	-	X	X	X	-
22	Customs Ahmedabad	X	X	-	-	X	-	-	-	-	-	-	X	-	X	X	-
23	Customs Bengaluru	-	-	-	-	-	-	-	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	X	X
26	Customs Delhi Prev.	-	X	-	-	-	-	-	-	-	X	-	-	-	-	-	-
27	Customs Kolkata	X	-	X	-	-	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	-	X
30	Customs Mumbai-III	-	-	-	-	-	-	-	-	X	-	-	X	-	X	-	-
3X	Customs Patna Prev.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	Customs Trichy Prev.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	X

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

Annexure-A2

Examination of Cestat orders for acceptance or otherwise

Sr. No.	Zone	April		May		June		July		August		September		October		November	
		Critical	Super Critical	Critical	Super Critical	Critical	Super Critical	Critical	Super Critical	Critical	Super Critical	Critical	Super Critical	Critical	Super Critical	Critical	Super Critical
X	CGST Ahemedabad	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	X	X
3	CGST Bhopal	X	-	X	-	X	-	X	X	X	X	-	-	X	-	-	-
4	CGST Bhubaneshwar	-	-	-	-	-	-	X	-	X	X	X	X	X	-	X	X
5	CGST Chandigarh	X	X	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	X	X
7	CGST Delhi	X	-	X	-	X	X	X	-	X	X	X	X	X	X	X	X
8	CGST Hyderabad	-	-	X	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	X	X
11	CGST Lucknow	-	-	-	-	-	-	-	-	-	-	X	X	-	-	X	-
12	CGST Meerut	-	-	-	-	X	-	-	-	X	X	X	X	X	X	X	X
13	CGST Mumbai	X	-	X	X	X	X	X	X	X	X	X	X	X	X	X	X
14	CGST Nagpur	-	X	-	X	X	X	-	X	-	X	-	-	X	-	X	X
15	CGST Panchkula	-	-	-	-	-	-	-	-	X	X	X	X	X	X	X	X
16	CGST Pune	X	X	X	X	X	X	X	X	X	X	X	X	-	X	X	X
17	CGST Ranchi	-	-	-	-	-	-	-	-	-	-	-	-	-	-	X	-
18	CGST Guwahati	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
19	CGST Thiruvanathapuram	-	-	X	-	X	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	X	X
21	CGST Visakhapatnam	-	-	X	-	X	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	X	X
23	Customs Bengaluru	-	-	-	-	X	-	X	-	X	-	X	-	X	X	X	X
24	Customs Chennai	X	-	X	-	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	X	X
26	Customs Delhi Prev.	X	X	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	X	X
28	Customs Mumbai-I	X	X	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	X	X
30	Customs Mumbai-III	-	X	-	-	-	-	X	X	-	X	-	X	X	X	-	X
31	Customs Patna Prev.	-	X	-	X	-	-	-	-	-	-	-	-	-	-	X	-
32	Customs Trichy Prev.	X	X	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 December, 2023)

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

2. Scrutiny of the reports reveals that:-

(a) One zone disposed of all High Court/ CESTAT orders received during the month.

CGST Bhopal

(b) The total number of **High Court orders** where decision is pending for acceptance or otherwise is 154.

Out of this, 35 cases (22.72%) fall under 'Super critical' category and 72 cases (46.75%) under 'Critical' category. As such, 69.48% 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 Delhi	**(09 cases /25.71%),**
Customs Delhi	**(09 cases/25.71%),**
Customs Kolkata	**(05 cases/14.28%),**

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

CGST Guwahati	**(37 cases /51.39%)**
CGST Chandigarh	**(11 cases /15.28%)**
Customs Kolkata	**(08 cases /11.11%)**

(c) The total number of **CESTAT orders** where decision is pending for acceptance or otherwise is 977.

Out of this 501 cases (51.28%) fall under 'Super critical' category and 336 cases (34.39%) in 'Critical' category. As such, 85.67% 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	**(100 cases/19.96%)**,
CGST Vadodara	**(71 cases/14.17%)**,
CGST Kolkata	**(61 cases/12.17%)**,

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

Customs Ahmedabad	**(83 cases/24.70%)**
CGST Kolkata	**(29 cases/8.63%)**
CGST Vadodara	**(25 cases/7.44%)**

(d) Only 18 of the 32 zones sent the report in time.

Annexure-B1

Reports received from Zones on "Examination of High Court Orders for acceptance or otherwise" For December, 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	08.12.2023	1	0	0	0%	0%	Within time
2	CGST Bengaluru	08.12.2023	0	0	0	0%	0%	Within time
3	CGST Bhopal	04.12.2023	0	0	0	0%	0%	Within time
4	CGST Bhubaneshwar	08.12.2023	0	0	0	0%	0%	Within time
5	CGST Chandigarh	20.12.2023	29	11	0	38%	0%	10
6	CGST Chennai	11.12.2023	9	3	1	33%	11%	1
7	CGST Delhi	18.12.2023	11	2	9	18%	82%	8
8	CGST Hyderabad	10.12.2023	4	1	1	25%	25%	Within time
9	CGST Jaipur	07.12.2023	2	0	0	0%	0%	Within time
10	CGST Kolkata	13.12.2023	4	0	1	0%	25%	3
11	CGST Lucknow	08.12.2023	0	0	0	0%	0%	Within time
12	CGST Meerut	08.12.2023	1	0	1	0%	100%	Within time
13	CGST Mumbai	06.12.2023	2	0	0	0%	0%	Within time
14	CGST Nagpur	07.12.2023	0	0	0	0%	0%	Within time
15	CGST Panchkula	08.12.2023	8	4	2	50%	25%	Within time
16	CGST Pune	11.12.2023	0	0	0	0%	0%	1
17	CGST Ranchi	08.12.2023	0	0	0	0%	0%	Within time
18	CGST Guwahati	09.12.2023	38	37	0	97%	0%	Within time
19	CGST Thiruvanathapuram	08.12.2023	6	2	2	33%	33%	Within time
20	CGST Vadodara	10.12.2023	3	1	2	33%	67%	Within time
21	CGST Visakhapatnam	08.12.2023	1	1	0	100%	0%	Within time
22	Customs Ahmedabad	18.12.2023	1	1	0	100%	0%	8
23	Customs Bengaluru	10.12.2023	0	0	0	0%	0%	Within time

Reports received from Zones on "Examination of High Court Orders for acceptance or otherwise" For December, 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	
24	Customs Chennai	12.12.2023	1	0	0	0%	0%	2
25	Customs Delhi	12.12.2023	11	1	9	9%	82%	2
26	Customs Delhi Prev.	15.12.2023	0	0	0	0%	0%	5
27	Customs Kolkata	21.12.2023	18	8	5	44%	28%	11
28	Customs Mumbai-I	08.12.2023	0	0	0	0%	0%	Within time
29	Customs Mumbai-II	19.12.2023	3	0	1	0%	33%	9
30	Customs Mumbai-III	20.12.2023	0	0	0	0%	0%	10
31	Customs Patna Prev.	20.12.2023	0	0	0	0%	0%	10
32	Customs Trichy Prev.	18.12.2023	1	0	1	0%	100%	8
			154	**72**	**35**	**46.75**	**22.72**	

Annexure -B2

Reports received from Zones on "Examination of CESTAT Orders for acceptance or otherwise" For December, 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	08.12.2023	23	0	0	0%	0%	Within time
2	CGST Bengaluru	08.12.2023	47	17	23	36%	49%	Within time
3	CGST Bhopal	04.12.2023	0	0	0	0%	0%	Within time
4	CGST Bhubaneshwar	08.12.2023	35	8	15	23%	43%	Within time
5	CGST Chandigarh	20.12.2023	49	3	41	6%	84%	10
6	CGST Chennai	11.12.2023	126	23	100	18%	79%	1
7	CGST Delhi	18.12.2023	15	3	11	20%	73%	8
8	CGST Hyderabad	10.12.2023	4	2	0	50%	0%	Within time
9	CGST Jaipur	07.12.2023	3	0	0	0%	0%	Within time
10	CGST Kolkata	13.12.2023	91	29	61	32%	67%	3
11	CGST Lucknow	08.12.2023	9	5	0	56%	0%	Within time
12	CGST Meerut	08.12.2023	53	15	35	28%	66%	Within time
13	CGST Mumbai	06.12.2023	16	5	2	31%	13%	Within time
14	CGST Nagpur	07.12.2023	8	5	3	63%	38%	Within time
15	CGST Panchkula	08.12.2023	26	12	13	46%	50%	Within time
16	CGST Pune	11.12.2023	15	8	7	53%	47%	1
17	CGST Ranchi	08.12.2023	5	5	0	100%	0%	Within time
18	CGST Guwahati	09.12.2023	16	9	3	56%	19%	Within time
19	CGST Thiruvanathapuram	08.12.2023	30	23	5	77%	17%	Within time
20	CGST Vadodara	10.12.2023	118	25	71	21%	60%	Within time

Reports received from Zones on "Examination of CESTAT Orders for acceptance or otherwise" For December, 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	08.12.2023	15	7	8	47%	53%	Within time
22	Customs Ahmedabad	18.12.2023	92	83	7	90%	8%	8
23	Customs Bengaluru	10.12.2023	18	7	7	39%	39%	Within time
24	Customs Chennai	12.12.2023	17	4	10	24%	59%	2
25	Customs Delhi	12.12.2023	13	7	5	54%	38%	2
26	Customs Delhi Prev.	15.12.2023	3	1	2	33%	67%	5
27	Customs Kolkata	21.12.2023	80	19	36	24%	45%	11
28	Customs Mumbai-I	08.12.2023	12	4	7	33%	58%	Within time
29	Customs Mumbai-II	19.12.2023	20	3	16	15%	80%	9
30	Customs Mumbai-III	20.12.2023	5	0	4	0%	80%	10
31	Customs Patna Prev.	20.12.2023	3	3	0	100%	0%	10
32	Customs Trichy Prev.	18.12.2023	10	1	9	10%	90%	8
			977	**336**	**501**	**34.39**	**51.28**	

Annexure -C1

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

(2023-24)

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

Annexure-C2

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 December, 2023

Timely disposal and submission of report (Grading System)

(for the month of December, 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	Funished after week/not submitted				
a	b	c	d	e	f	g	h	i	j	l	k	m
1	CGST Bhopal	5	0	0	0	2	0	0	7	-76	I	XV
2	CGST Ahemedabad	0	0	0	0	2	0	0	2	-60	II	XI
3	CGST Jaipur	0	0	0	0	2	0	0	2	-1	II	III
4	CGST Lucknow	0	0	0	-2	2	0	0	0	6	III	I
5	CGST Ranchi	0	0	0	-2	2	0	0	0	-12	III	V
6	Customs Patna Prev.	0	0	0	-2	0	0	0	-2	-68	IV	XIII
7	CGST Bengaluru	0	0	-5	-2	2	0	0	-5	-112	V	XXV
8	CGST Bhubaneshwar	0	0	-5	-2	2	0	0	-5	1	V	II
9	CGST Hyderabad	0	0	-5	-2	2	0	0	-5	-14	V	VI
10	CGST Meerut	0	0	-5	-2	2	0	0	-5	-100	V	XX
11	CGST Mumbai	0	0	-5	-2	2	0	0	-5	-98	V	XIX
12	CGST Nagpur	0	0	-5	-2	2	0	0	-5	-52	V	IX
13	CGST Panchkula	0	0	-5	-2	2	0	0	-5	-41	V	VIII
14	CGST Shillong/Guwahati	0	0	-5	-2	2	0	0	-5	-71	V	XIV
15	CGST Thiruvanathapuram	0	0	-5	-2	2	0	0	-5	-65	V	XII
16	CGST Vadodara	0	0	-5	-2	2	0	0	-5	-119	V	XXVII
17	CGST Visakhapatnam	0	0	-5	-2	2	0	0	-5	-55	V	X
18	Customs Bangalore	0	0	-5	-2	2	0	0	-5	-2	V	IV
19	Customs Mumbai-I	0	0	-5	-2	2	0	0	-5	-85	V	XVII
20	Customs Mumbai-III	0	0	-5	0	0	0	0	-5	-85	V	XVII
21	CGST Chennai	0	0	-5	-2	0	1	0	-6	-108	VI	XXIII
22	CGST Kolkata	0	0	-5	-2	0	1	0	-6	-116	VI	XXVI
23	CGST Pune	0	0	-5	-2	0	1	0	-6	-94	VI	XVIII
24	Customs Chennai	0	0	-5	-2	0	1	0	-6	-109	VI	XXIV
25	Customs Delhi	0	0	-5	-2	0	1	0	-6	-108	VI	XXIII
26	Customs Delhi Prev.	0	0	-5	-2	0	1	0	-6	-55	VI	X
27	CGST Chandigarh	0	0	-5	-2	0	0	0	-7	-119	VII	XXVII
28	CGST Delhi	0	0	-5	-2	0	0	0	-7	-107	VII	XXII
29	Customs Ahmedabad	0	0	-5	-2	0	0	0	-7	-109	VII	XXIV
30	Customs Kolkata	0	0	-5	-2	0	0	0	-7	-78	VII	XVI
31	Customs Mumbai-II	0	0	-5	-2	0	0	0	-7	-106	VII	XXI
32	Customs Trichy Prev.	0	0	-5	-2	0	0	0	-7	-32	VII	VII