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

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
31st January, 2024

Dear Colleague,

An analysis of the Zonal performance in timely filing/processing of appeal cases over the period April-December, 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 (11%), CGST Vadodara (14%), Customs Delhi (14%) are the worst performers.

2. Detailed Analysis of the monthly report on filing of appeals by field formation for January 2024 (containing data for December 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 that the cases are examined immediately on receipt of the orders and officers make it part of their routine.

With regards,

Yours sincerely

(Vivek Ranjan)

Encl: As above.

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

Annexure-A

Summary of Zonal Performance over April-December'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	69%
2	CGST Bengaluru	96	115	2	14	9	9	2	3	36%
3	CGST Bhopal	36	6	2	0	6	2	1	0	75%
4	CGST Bhubaneshwar	79	37	0	0	5	3	0	0	78%
5	CGST Chandigarh	62	268	15	4	9	9	3	3	33%
6	CGST Chennai	218	444	14	10	9	9	6	8	11%
7	CGST Delhi	57	51	27	37	9	6	8	6	19%
8	CGST Hyderabad	19	3	2	2	7	2	2	2	64%
9	CGST Jaipur	0	0	0	0	0	0	0	0	100%
10	CGST Kolkata	252	385	7	8	9	9	5	6	19%
11	CGST Lucknow	12	2	0	0	3	2	0	0	86%
12	CGST Meerut	81	83	7	9	6	5	3	8	39%
13	CGST Mumbai	144	91	8	0	9	8	4	0	42%
14	CGST Nagpur	20	19	2	0	4	7	1	0	67%
15	CGST Panchkula	48	70	16	20	5	5	4	4	50%
16	CGST Pune	60	85	0	0	8	9	0	0	53%
17	CGST Ranchi	5	0	0	0	1	0	0	0	97%
18	CGST Guwahati	72	55	44	61	9	9	3	7	22%
19	CGST Thiru'puram	39	35	3	4	7	6	2	3	50%
20	CGST Vadodara	228	405	8	15	9	9	4	9	14%
21	CGST Visakhapatnam	53	23	4	3	8	7	4	2	42%
22	Customs Ahmedabad	253	389	3	9	9	9	3	3	33%
23	Customs Bengaluru	136	13	1	4	7	3	1	2	64%
24	Customs Chennai	114	123	1	15	9	7	1	6	36%
25	Customs Delhi	75	79	10	41	9	9	5	8	14%
26	Customs Delhi Prev.	13	24	0	3	6	8	0	3	53%
27	Customs Kolkata	166	227	27	24	8	8	5	5	28%
28	Customs Mumbai-I	35	45	1	4	8	8	1	3	44%
29	Customs Mumbai-II	74	61	12	29	9	7	4	9	19%
30	Customs Mumbai-III	7	13	1	3	3	6	1	2	67%
31	Customs Patna Prev.	6	5	0	0	2	3	0	0	86%
32	Customs Trichy Prev.	56	86	4	1	8	9	0	1	50%

Annexure A1

Examination of High Court orders for acceptance or otherwise

Sr. No.	Zone	April		May		June		July		August		Septemeber		October		November		December	
		Critical	Super Critical	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 Ahmedabad	-	-	-	-	-	-	-	-	-	-	-	-	-	X	-	-	-	-
2	CGST Bengaluru	X	-	-	-	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	X	-
7	CGST Delhi	X	-	X	-	-	-	X	X	X	X	X	X	X	X	X	X	X	X
8	CGST Hyderabad	-	-	X	-	-	-	-	-	-	-	-	-	-	-	X	X	-	X
9	CGST Jaipur	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
X-	CGST Kolkata	X	-	-	X	X	-	-	-	-	X	X	X	X	X	-	X	X	X
XX	CGST Lucknow	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
X2	CGST Meerut	X	-	-	X	-	X	-	X	X	X	-	X	-	X	-	X	X	X
X3	CGST Mumbai	X	-	X	-	-	-	X	-	-	-	-	-	X	-	-	-	-	-
X4	CGST Nagpur	-	-	-	-	-	-	-	-	X	-	-	-	-	-	-	-	-	-
X5	CGST Panchkula	-	-	-	-	-	-	-	-	X	-	-	X	X	X	X	X	X	X
X6	CGST Pune	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
X7	CGST Ranchi	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
X8	CGST Guwahati	-	X	-	X	-	X	X	X	X	X	-	X	-	-	X	-	-	X
X9	CGST Thiruvanathapuram	-	-	-	-	-	-	-	-	-	X	-	-	X	-	X	X	-	X
2-	CGST Vadodara	-	X	-	X	-	X	X	X	-	X	X	X	X	X	X	X	-	X
2X	CGST Visakhapatnam	X	-	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	-	X
26	Customs Delhi Prev.	-	X	-	-	-	-	-	-	-	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	-	X
3-	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		December	
		Critical	Super Critical	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	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	X	X
6	CGST Chennai	X	X	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	X	X
8	CGST Hyderabad	-	-	X	X	X	-	X	-	-	-	X	-	X	X	X	-	X	-
9	CGST Jaipur	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
X-	CGST Kolkata	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
XX	CGST Lucknow	-	-	-	-	-	-	-	-	-	-	X	X	-	-	X	-	X	X
X2	CGST Meerut	-	-	-	-	X	-	-	-	X	X	X	X	X	X	X	X	X	X
X3	CGST Mumbai	X	-	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
X4	CGST Nagpur	-	X	-	X	X	X	-	X	-	X	-	-	X	-	X	X	X	X
X5	CGST Panchkula	-	-	-	-	-	-	-	-	X	X	X	X	X	X	X	X	X	X
X6	CGST Pune	X	X	X	X	X	X	X	X	X	X	X	X	-	X	X	X	X	X
X7	CGST Ranchi	-	-	-	-	-	-	-	-	-	-	-	-	-	-	X	-	-	-
X8	CGST Guwahati	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
X9	CGST Thiruvanathapuram	-	-	X	-	X	X	X	X	X	-	X	X	X	X	X	X	-	X
2-	CGST Vadodara	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
2X	CGST Visakhapatnam	-	-	X	-	X	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	X	X
23	Customs Bengaluru	-	-	-	-	X	-	X	-	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	X	X
25	Customs Delhi	X	X	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	-	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	X	X
29	Customs Mumbai-II	X	X	X	X	X	-	X	-	X	X	X	X	X	X	X	X	X	X
3-	Customs Mumbai-III	-	X	-	-	-	-	X	X	-	X	-	X	X	X	-	X	X	-
3X	Customs Patna Prev.	-	X	-	X	-	-	-	-	-	-	-	-	-	-	X	-	X	X
32	Customs Trichy Prev.	X	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 January, 2024)

Reports for January, 2024 (containing data for December, 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 114.

Out of this, 65 cases (57%) fall under 'Super critical' category and 24 cases (21%) under 'Critical' category. As such, 78.07% 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 Guwahati	**(37 cases /57%),**
CGST Delhi	**(08 cases/12%),**
Customs Delhi	**(07 cases/11%),**

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

CGST Panchkula	**(07 cases /29%)**
CGST Delhi	**(04 cases /17%)**
Customs Trichy Prev.	**(04 cases /17%)**

(c) The total number of **CESTAT orders** where decision is pending for acceptance or otherwise is 861.

Out of this 489 cases (57%) fall under 'Super critical' category and 226 cases (26%) in 'Critical' category. As such, 83% 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	**(116 cases/24%)**,
CGST Kolkata	**(96 cases/20%)**,
CGST Chandigarh	**(41 cases/8%)**,
CGST Vadodara	**(41 cases/8%)**

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

Customs Ahmedabad	**(43 cases/19%)**
CGST Meerut	**(25 cases/11%)**
CGST Kolkata	**(23 cases/10%)**

(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 January, 2024

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	Not received	0	0	0	0%	0%	Not received
2	CGST Bengaluru	09.01.2024	2	0	2	0%	100%	Within time
3	CGST Bhopal	03.01.2024	0	0	0	0%	0%	Within time
4	CGST Bhubaneshwar	Not received	0	0	0	0%	0%	Not received
5	CGST Chandigarh	08.01.2024	0	0	0	0%	0%	Within time
6	CGST Chennai	10.01.2024	3	3	0	100%	0%	Within time
7	CGST Delhi	11.01.2024	12	4	8	33%	67%	1
8	CGST Hyderabad	10.01.2024	1	0	1	0%	100%	Within time
9	CGST Jaipur	08.01.2024	0	0	0	0%	0%	Within time
10	CGST Kolkata	11.01.2024	4	3	1	75%	25%	1
11	CGST Lucknow	10.01.2024	0	0	0	0%	0%	Within time
12	CGST Meerut	10.01.2024	4	3	1	75%	25%	Within time
13	CGST Mumbai	08.01.2024	0	0	0	0%	0%	Within time
14	CGST Nagpur	10.01.2024	0	0	0	0%	0%	Within time
15	CGST Panchkula	11.01.2024	13	7	2	54%	15%	1
16	CGST Pune	09.01.2024	0	0	0	0%	0%	Within time
17	CGST Ranchi	03.01.2024	0	0	0	0%	0%	Within time
18	CGST Guwahati	09.01.2024	37	0	37	0%	100%	Within time
19	CGST Thiruvanathapuram	12.01.2024	11	0	1	0%	9%	2
20	CGST Vadodara	11.01.2024	1	0	1	0%	100%	1
21	CGST Visakhapatnam	09.01.2024	5	0	1	0%	20%	Within time
22	Customs Ahmedabad	10.01.2024	0	0	0	0%	0%	Within time
23	Customs Bengaluru	10.01.2024	1	0	0	0%	0%	Within time

Reports received from Zones on "Examination of High Court Orders for acceptance or otherwise" For January, 2024

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	19.01.2024	1	0	0	0%	0%	9
25	Customs Delhi	17.01.2024	9	0	7	0%	78%	7
26	Customs Delhi Prev.	11.01.2024	1	0	1	0%	100%	1
27	Customs Kolkata	Not received	0	0	0	0%	0%	Not received
28	Customs Mumbai-I	11.01.2024	0	0	0	0%	0%	1
29	Customs Mumbai-II	10.01.2024	5	0	2	0%	40%	Within time
30	Customs Mumbai-III	15.01.2024	0	0	0	0%	0%	5
31	Customs Patna Prev.	14.01.2024	0	0	0	0%	0%	4
32	Customs Trichy Prev.	08.01.2024	4	4	0	100%	0%	Within time
			114	**24**	**65**	**21%**	**57%**	

Annexure -B2

Reports received from Zones on "Examination of CESTAT Orders for acceptance or otherwise" For January, 2024

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	Not received	0	0	0	0%	0%	Not received
2	CGST Bengaluru	09.01.2024	45	13	26	29%	58%	Within time
3	CGST Bhopal	03.01.2024	0	0	0	0%	0%	Within time
4	CGST Bhubaneshwar	Not received	0	0	0	0%	0%	Not received
5	CGST Chandigarh	08.01.2024	56	5	41	9%	73%	Within time
6	CGST Chennai	10.01.2024	139	21	116	15%	83%	Within time
7	CGST Delhi	11.01.2024	20	10	7	50%	35%	1
8	CGST Hyderabad	10.01.2024	1	1	0	100%	0%	Within time
9	CGST Jaipur	08.01.2024	2	0	0	0%	0%	Within time
10	CGST Kolkata	11.01.2024	148	23	96	16%	65%	1
11	CGST Lucknow	10.01.2024	23	4	1	17%	4%	Within time
12	CGST Meerut	10.01.2024	66	25	39	38%	59%	Within time
13	CGST Mumbai	08.01.2024	20	5	4	25%	20%	Within time
14	CGST Nagpur	10.01.2024	17	9	7	53%	41%	Within time
15	CGST Panchkula	11.01.2024	33	8	23	24%	70%	1
16	CGST Pune	09.01.2024	15	3	12	20%	80%	Within time
17	CGST Ranchi	03.01.2024	5	0	0	0%	0%	Within time
18	CGST Guwahati	09.01.2024	15	9	4	60%	27%	Within time
19	CGST Thiruvanathapuram	12.01.2024	21	0	16	0%	76%	2
20	CGST Vadodara	11.01.2024	57	14	41	25%	72%	1

Reports received from Zones on "Examination of CESTAT Orders for acceptance or otherwise" For January, 2024

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	09.01.2024	10	5	2	50%	20%	Within time
22	Customs Ahmedabad	10.01.2024	65	43	14	66%	22%	Within time
23	Customs Bengaluru	10.01.2024	14	2	5	14%	36%	Within time
24	Customs Chennai	19.01.2024	17	4	5	24%	29%	9
25	Customs Delhi	17.01.2024	18	9	6	50%	33%	7
26	Customs Delhi Prev.	11.01.2024	1	0	1	0%	100%	1
27	Customs Kolkata	Not received	0	0	0	0%	0%	Not received
28	Customs Mumbai-I	11.01.2024	9	5	3	56%	33%	1
29	Customs Mumbai-II	10.01.2024	18	4	12	22%	67%	Within time
30	Customs Mumbai-III	15.01.2024	3	1	0	33%	0%	5
31	Customs Patna Prev.	14.01.2024	6	3	3	50%	50%	4
32	Customs Trichy Prev.	08.01.2024	17	0	5	0%	29%	Within time
			861	**226**	**489**	**26%**	**57%**	

Annexure -C1

Monthly reports on filing of appeals by field formation - January, 2024

(2023-24)

Sr. No.	Zone	April	May	June	July	August	September	October	November	December	January
1	CGST Ahmedabad	✓	✓	✓	✓	✓	✓	✓	✓	✓	X
2	CGST Bengaluru	✓	L	✓	✓	✓	✓	✓	✓	✓	✓
3	CGST Bhopal	L	✓	✓	✓	L	✓	✓	✓	✓	✓
4	CGST Bhubaneshwar	✓	✓	✓	✓	✓	✓	✓	✓	✓	X
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	L
8	CGST Hyderabad	L	✓	✓	✓	✓	✓	✓	✓	✓	✓
9	CGST Jaipur	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
10	CGST Kolkata	✓	✓	✓	L	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	✓	L
16	CGST Pune	✓	L	L	✓	✓	✓	L	✓	L	✓
17	CGST Ranchi	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
18	CGST Guwahati	L	✓	L	L	✓	L	L	✓	✓	✓
19	CGST Thiruvanathapuram	L	✓	L	✓	✓	✓	✓	✓	✓	L
20	CGST Vadodara	L	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	L
25	Customs Delhi	✓	✓	✓	✓	✓	L	L	L	L	L
26	Customs Delhi Prev.	✓	✓	✓	✓	L	L	L	✓	L	L
27	Customs Kolkata	✓	✓	L	L	L	L	L	L	L	X
28	Customs Mumbai-I	✓	✓	✓	L	✓	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	L
31	Customs Patna Prev.	L	L	L	L	L	L	✓	✓	L	L
32	Customs Trichy Prev.	✓	✓	✓	✓	✓	✓	✓	✓	L	✓
SUMMARY	**In Time**	19	21	19	19	21	18	17	25	18	18
	Not received	0	0	0	0	0	0	0	0	0	3

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 January, 2024

Timely disposal and submission of report (Grading System)

(for the month of January, 2024)

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	-69	I	X
2	CGST Jaipur	0	0	0	0	2	0	0	2	1	II	I
3	CGST Ranchi	0	0	0	0	2	0	0	2	-10	II	III
4	Customs Mumbai-III	0	0	0	-2	0	1	0	-1	-86	III	XIV
5	CGST Thiruvanathapuram	0	0	-5	0	0	1	0	-4	-69	IV	X
6	Customs Delhi Prev.	0	0	-5	0	0	1	0	-4	-59	IV	VIII
7	CGST Bengaluru	0	0	-5	-2	2	0	0	-5	-117	V	XXIII
8	CGST Chandigarh	0	0	-5	-2	2	0	0	-5	-124	V	XXV
9	CGST Chennai	0	0	-5	-2	2	0	0	-5	-113	V	XX
10	CGST Hyderabad	0	0	-5	-2	2	0	0	-5	-19	V	IV
11	CGST Lucknow	0	0	-5	-2	2	0	0	-5	1	V	I
12	CGST Meerut	0	0	-5	-2	2	0	0	-5	-105	V	XVIII
13	CGST Mumbai	0	0	-5	-2	2	0	0	-5	-103	V	XVII
14	CGST Nagpur	0	0	-5	-2	2	0	0	-5	-57	V	VII
15	CGST Pune	0	0	-5	-2	2	0	0	-5	-99	V	XVI
16	CGST Shillong/Guwahati	0	0	-5	-2	2	0	0	-5	-76	V	XII
17	CGST Visakhapatnam	0	0	-5	-2	2	0	0	-5	-60	V	IX
18	Customs Ahmedabad	0	0	-5	-2	2	0	0	-5	-114	V	XXI
19	Customs Bangalore	0	0	-5	-2	2	0	0	-5	-7	V	II
20	Customs Mumbai-II	0	0	-5	-2	2	0	0	-5	-111	V	XIX
21	Customs Trichy Prev.	0	0	-5	-2	2	0	0	-5	-37	V	V
22	CGST Delhi	0	0	-5	-2	0	1	0	-6	-113	VI	XX
23	CGST Kolkata	0	0	-5	-2	0	1	0	-6	-122	VI	XXIV
24	CGST Panchkula	0	0	-5	-2	0	1	0	-6	-47	VI	VI
25	CGST Vadodara	0	0	-5	-2	0	1	0	-6	-125	VI	XXVI
26	Customs Delhi	0	0	-5	-2	0	1	0	-6	-114	VI	XXI
27	Customs Mumbai-I	0	0	-5	-2	0	1	0	-6	-91	VI	XV
28	Customs Patna Prev.	0	0	-5	-2	0	1	0	-6	-74	VI	XI
29	Customs Chennai	0	0	-5	-2	0	0	0	-7	-116	VII	XXII
30	CGST Ahemedabad	Not received								-60		IX
31	CGST Bhubaneshwar	Not received								1		I
32	Customs Kolkata	Not received								-78		XIII