

Vivek Ranjan

विवेक रंजन

विशेष सचिव एवं सदस्य

Special Secretary & Member



सत्यमेव जयते



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

D.O. F. No. 1080/2021
01st March, 2024

194

Dear *Colleague,*

An analysis of the Zonal performance in timely filing/processing of appeal cases over the period April, 2023-January, 2024 (analysis sheets enclosed As Annexure-A, A1, A2) indicates Jaipur, Ranchi, Lucknow CGST Zones and Customs Patna Preventive Zones to be top performers, while Customs Delhi (13%), CGST Chennai (13%), CGST Kolkata (18%) and CGST Delhi (18%) Zones are the worst performers.

2. Detailed Analysis of the monthly report on filing of appeals by field formation for February 2024 (containing data for January 2024) 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 Ranchi CGST Zone is the only Zone which has disposed of all High Court/CESTAT orders received during January, 2024 within the prescribed timelines.

3. Needless to state that the cases figuring in 'Critical' and 'Super Critical' category in High Court and CESTAT respectively need closer attention for ensuring time-bound action.

4. The Zonal Principal Chief Commissioners/ Chief Commissioners are again advised to ensure regular monitoring of High Court and CESTAT websites followed by prompt action in deserving cases so that no case figures in 'Critical' and 'Super Critical' category (in High Court and CESTAT), in line with the Hon'ble Supreme Court's directions.

With *Regards,*

Yours sincerely

(Vivek Ranjan)

Encl: As above.

To:

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

Summary of Zonal Performance over April' 2023 to Jan' 2024

S. 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 10) zone appeared in		No. of months (out of 10) zone appeared in		
		Critical Category	Super Critical Category	Critical Category	Super Critical Category	Critical Category	Super Critical Category	Critical Category	Super Critical Category	
1	CGST Ahmedabad	19	18	0	1	5	5	0	1	73%
2	CGST Bengaluru	113	147	2	15	10	10	2	4	35%
3	CGST Bhopal	36	6	2	0	6	2	1	0	78%
4	CGST Bhubaneshwar	88	48	0	0	5	3	0	0	80%
5	CGST Chandigarh	63	312	15	4	10	10	3	3	35%
6	CGST Chennai	235	547	15	10	10	10	7	8	13%
7	CGST Delhi	68	65	29	49	10	7	9	7	18%
8	CGST Hyderabad	19	3	2	2	7	2	2	2	68%
9	CGST Jaipur	0	0	0	0	0	0	0	0	100%
10	CGST Kolkata	260	508	8	15	10	10	6	7	18%
11	CGST Lucknow	12	8	0	0	3	3	0	0	85%
12	CGST Meerut	87	124	7	14	7	6	3	9	38%
13	CGST Mumbai	149	94	8	0	10	9	4	0	43%
14	CGST Nagpur	24	23	2	0	5	8	1	0	65%
15	CGST Panchkula	56	79	16	23	6	6	4	5	48%
16	CGST Pune	63	90	0	0	9	10	0	0	53%
17	CGST Ranchi	5	0	0	0	1	0	0	0	98%
18	CGST Guwahati	73	60	44	61	10	10	3	7	25%
19	CGST Thiru'puram	44	50	3	10	8	7	2	4	48%
20	CGST Vadodara	240	407	8	15	9	9	4	9	23%
21	CGST Visakhapatnam	53	25	4	4	8	8	4	3	43%
22	Customs Ahmedabad	259	402	3	9	10	10	3	3	35%
23	Customs Bengaluru	136	14	1	4	7	4	1	2	65%
24	Customs Chennai	122	129	2	15	10	8	2	6	35%
25	Customs Delhi	87	91	12	48	10	10	6	9	13%
26	Customs Delhi Prev.	14	24	0	3	7	8	0	3	55%
27	Customs Kolkata	179	268	27	25	9	9	5	6	28%
28	Customs Mumbai-I	39	47	1	4	9	9	1	3	45%
29	Customs Mumbai-II	76	70	12	31	10	8	4	10	20%
30	Customs Mumbai-III	7	13	2	3	3	6	2	2	68%
31	Customs Patna Prev.	8	7	0	0	3	4	0	0	83%
32	Customs Trichy Prev.	56	94	6	1	8	10	1	1	50%

Examination of High Court orders for acceptance or otherwise

S. No.	Zone	Apr-23		May-23		Jun-23		Jul-23		Aug-23		Sep-23		Oct-23		Nov-23		Dec-23		Jan-24	
		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	Critical	Super Critical
1	CGST Ahmedabad	-	-	-	-	-	-	-	-	-	-	-	-	X	-	-	-	-	-	-	-
2	CGST Bengaluru	X	-	-	-	X	-	-	X	-	-	-	X	-	-	-	-	-	X	-	X
3	CGST Bhopal	-	-	-	-	X	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	CGST Bhubaneswar	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	X	-
7	CGST Delhi	X	-	X	-	-	-	X	X	X	X	X	X	X	X	X	X	X	X	X	X
8	CGST Hyderabad	-	-	X	-	-	-	-	-	-	-	-	-	-	-	X	X	-	X	-	-
9	CGST Jaipur	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	CGST Kolkata	X	-	-	X	X	-	-	-	-	X	X	X	X	X	-	X	X	X	X	X
11	CGST Lucknow	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	CGST Meerut	X	-	-	X	-	X	-	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	X	-	X
16	CGST Pune	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	CGST Ranchi	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	CGST Guwahati	-	X	-	X	-	X	X	X	X	X	-	X	-	-	X	-	-	X	-	-
19	CGST Thiruvananthapuram	-	-	-	-	-	-	-	-	-	X	-	-	X	-	X	X	-	X	-	X
20	CGST Vadodara	-	X	-	X	-	X	X	X	-	X	X	X	X	X	X	X	-	X	-	-
21	CGST Visakhapatnam	X	-	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	-	-	-	-	X	-
25	Customs Delhi	X	-	-	X	-	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	-	-	-	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	-	X
30	Customs Mumbai-III	-	-	-	-	-	-	-	-	X	-	-	-	X	-	-	-	-	-	X	-
31	Customs Patna Prev.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	Customs Trichy Prev.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	X	-	-	-	X	-

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

Examination of Cestat orders for acceptance or otherwise

S. No.	Zone	Apr-23		May-23		Jun-23		Jul-23		Aug-23		Sep-23		Oct-23		Nov-23		Dec-23		Jan-24	
		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	Critical	Super Critical
1	CGST Ahmedabad	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	X	X
3	CGST Bhopal	X	-	X	-	X	-	X	X	X	X	-	-	X	-	-	-	-	-	-	-
4	CGST Bhubaneswar	-	-	-	-	-	-	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	X	X
6	CGST Chennai	X	X	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	X	X
8	CGST Hyderabad	-	-	X	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	X	X	X	X
11	CGST Lucknow	-	-	-	-	-	-	-	-	-	-	X	X	-	-	X	-	X	X	-	X
12	CGST Meerut	-	-	-	-	X	-	-	-	X	X	X	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	X	X	X	X
14	CGST Nagpur	-	X	-	X	X	X	-	X	-	X	-	-	X	-	X	X	X	X	X	X
15	CGST Panchkula	-	-	-	-	-	-	-	-	X	X	X	X	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	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	X	X	X	X
19	CGST Thiruvananthapuram	-	-	X	-	X	X	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	X	X	X	X
21	CGST Visakhapatnam	-	-	X	-	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	X	X
23	Customs Bengaluru	-	-	-	-	X	-	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	X	X
25	Customs Delhi	X	X	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	X	-
27	Customs Kolkata	X	X	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	X	X
29	Customs Mumbai-II	X	X	X	X	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	X	-	-	-
31	Customs Patna Prev.	-	X	-	X	-	-	-	-	-	-	-	-	-	-	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

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

Detailed Analysis Report **(for February, 2024)**

Reports for February, 2024 (containing data for January, 2024) on filing of appeals have been received and examined.

2. Scrutiny of the reports reveals that:-

(a) The total number of **High Court orders** where decision is pending for acceptance or otherwise is 127.

Out of this, 45 cases (35%) fall under 'Super critical' category and 10 cases (8%) under 'Critical' category. As such, 43% 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	(12 cases/27%)
CGST Kolkata	(07 cases/16%),
Customs Delhi	(07 cases/16%),

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

CGST Delhi	(02 cases /20%)
Customs Delhi	(02 cases /20%)
Customs Trichy Prev.	(02 cases /20%)

(b) The total number of **CESTAT orders** where decision is pending for acceptance or otherwise is 795.

Out of this 513 cases (65%) fall under 'Super critical' category and 155 cases (19%) in 'Critical' category. As such, 84% 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 Kolkata	(123 cases/24%),
CGST Chennai	(103 cases/20%),
CGST Chandigarh	(44 cases/9%),

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

CGST Chennai	(17 cases/11%)
CGST Bengaluru	(17 cases/11%)
Customs Kolkata	(13 cases/8.4%)
Customs Delhi	(12 cases/7.7%)
CGST Vadodara	(12 cases/7.7%)

(c) Only 20 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, 2024

S.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	08.02.2024	0	0	0	0%	0%	Within time
2	CGST Bengaluru	12.02.2024	1	0	1	0%	100%	2
3	CGST Bhopal	05.02.2024	1	0	0	0%	0%	Within time
4	CGST Bhubaneshwar	09.02.2024	0	0	0	0%	0%	Within time
5	CGST Chandigarh	15.02.2024	0	0	0	0%	0%	5
6	CGST Chennai	09.02.2024	3	1	0	33%	0%	Within time
7	CGST Delhi	21.02.2024	18	2	12	11%	67%	11
8	CGST Hyderabad	09.02.2024	4	0	0	0%	0%	Within time
9	CGST Jaipur	07.02.2024	5	0	0	0%	0%	Within time
10	CGST Kolkata	09.02.2024	11	1	7	9%	64%	Within time
11	CGST Lucknow	08.02.2024	0	0	0	0%	0%	Within time
12	CGST Meerut	09.02.2024	6	0	5	0%	83%	Within time
13	CGST Mumbai	08.02.2024	1	0	0	0%	0%	Within time
14	CGST Nagpur	10.02.2024	2	0	0	0%	0%	Within time
15	CGST Panchkula	09.02.2024	5	0	3	0%	60%	Within time
16	CGST Pune	12.02.2024	0	0	0	0%	0%	2
17	CGST Ranchi	09.02.2024	0	0	0	0%	0%	Within time
18	CGST Guwahati	09.02.2024	14	0	0	0%	0%	Within time
19	CGST Thiruvananthapuram	13.02.2024	16	0	6	0%	38%	3
20	CGST Vadodara	10.02.2024	0	0	0	0%	0%	Within time
21	CGST Visakhapatnam	08.02.2024	1	0	1	0%	100%	Within time
22	Customs Ahmedabad	23.02.2024	0	0	0	0%	0%	13
23	Customs Bengaluru	10.02.2024	0	0	0	0%	0%	Within time
24	Customs Chennai	20.02.2024	1	1	0	100%	0%	10
25	Customs Delhi	09.02.2024	10	2	7	20%	70%	Within time

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

S.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	
26	Customs Delhi Prev.	12.02.2024	0	0	0	0%	0%	2
27	Customs Kolkata	22.02.2024	9	0	1	0%	11%	12
28	Customs Mumbai-I	09.02.2024	0	0	0	0%	0%	Within time
29	Customs Mumbai-II	12.02.2024	16	0	2	0%	13%	2
30	Customs Mumbai-III	19.02.2024	1	1	0	100%	0%	9
31	Customs Patna Prev.	15.02.2024	0	0	0	0%	0%	5
32	Customs Trichy Prev.	06.02.2024	2	2	0	100%	0%	Within time
			127	10	45	8%	35%	

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

S.No.	Zone	Report received on	No. of cases where decision on acceptance is pending	Out of the pending		% of cases out of		Delay in Submission (In days)
				Critical	Super Critical	Critical	Super Critical	
1	CGST Ahmedabad	08.02.2024	5	0	0	0%	0%	Within time
2	CGST Bengaluru	12.02.2024	63	17	32	27%	51%	2
3	CGST Bhopal	05.02.2024	3	0	0	0%	0%	Within time
4	CGST Bhubaneshwar	09.02.2024	25	9	11	36%	44%	Within time
5	CGST Chandigarh	15.02.2024	62	1	44	2%	71%	5
6	CGST Chennai	09.02.2024	124	17	103	14%	83%	Within time
7	CGST Delhi	21.02.2024	30	11	14	37%	47%	11
8	CGST Hyderabad	09.02.2024	2	0	0	0%	0%	Within time
9	CGST Jaipur	07.02.2024	2	0	0	0%	0%	Within time
10	CGST Kolkata	09.02.2024	133	8	123	6%	92%	Within time
11	CGST Lucknow	08.02.2024	19	0	6	0%	32%	Within time
12	CGST Meerut	09.02.2024	47	6	41	13%	87%	Within time
13	CGST Mumbai	08.01.2024	12	5	3	42%	25%	Within time
14	CGST Nagpur	10.02.2024	10	4	4	40%	40%	Within time
15	CGST Panchkula	09.02.2024	17	8	9	47%	53%	Within time
16	CGST Pune	12.02.2024	8	3	5	38%	63%	2
17	CGST Ranchi	09.02.2024	0	0	0	0%	0%	Within time
18	CGST Guwahati	09.02.2024	6	1	5	17%	83%	Within time
19	CGST Thiruvananthapuram	13.02.2024	23	5	15	22%	65%	3
20	CGST Vadodara	10.02.2024	17	12	2	71%	12%	Within time
21	CGST Visakhapatnam	08.02.2024	3	0	2	0%	67%	Within time
22	Customs Ahmedabad	23.02.2024	20	6	13	30%	65%	13
23	Customs Bengaluru	10.02.2024	10	0	1	0%	10%	Within time
24	Customs Chennai	20.02.2024	14	8	6	57%	43%	10
25	Customs Delhi	09.02.2024	26	12	12	46%	46%	Within time
26	Customs Delhi Prev.	12.02.2024	1	1	0	100%	0%	2
27	Customs Kolkata	22.02.2024	79	13	41	16%	52%	12

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

S.No.	Zone	Report received on	No. of cases where decision on acceptance is pending	Out of the pending		% of cases out of		Delay in Submission (In days)
				Critical	Super Critical	Critical	Super Critical	
28	Customs Mumbai-I	09.02.2024	7	4	2	57%	29%	Within time
29	Customs Mumbai-II	12.02.2024	12	2	9	17%	75%	2
30	Customs Mumbai-III	19.02.2024	0	0	0	0%	0%	9
31	Customs Patna Prev.	15.02.2024	4	2	2	50%	50%	5
32	Customs Trichy Prev.	06.02.2024	11	0	8	0%	73%	Within time
			795	155	513	19%	65%	

[illegible]

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, 2024**Timely disposal and submission of report (Grading System)**

(for the month of February, 2024)

S.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	Furnished after week/not submitted				
a	b	c	d	e	f	g	h	i	j	l	k	m
1	CGST Ranchi	5	0	0	0	2	0	0	7	-3	I	III
2	CGST Jaipur	0	0	0	0	2	0	0	2	3	II	I
3	CGST Hyderabad	0	0	0	0	2	0	0	2	-17	II	VI
4	CGST Ahmedabad	0	0	0	0	2	0	0	2	-58	II	IX
5	CGST Bhopal	0	0	0	0	2	0	0	2	-67	II	XIII
6	Customs Delhi Prev.	0	0	0	-2	0	1	0	-1	-60	III	X
7	Customs Mumbai-III	0	0	0	-2	0	0	0	-2	-88	IV	XVIII
8	CGST Lucknow	0	0	-5	0	2	0	0	-3	-2	V	II
9	Customs Bengaluru	0	0	-5	0	2	0	0	-3	-10	V	V
10	CGST Visakhapatnam	0	0	-5	0	2	0	0	-3	-63	V	XII
11	CGST Bhubaneswar	0	0	-5	-2	2	0	0	-5	-4	VI	IV
12	Customs Trichy Prev.	0	0	-5	-2	2	0	0	-5	-42	VI	VII
13	CGST Panchkula	0	0	-5	-2	2	0	0	-5	-52	VI	VIII
14	CGST Nagpur	0	0	-5	-2	2	0	0	-5	-62	VI	XI
15	CGST Guwahati	0	0	-5	-2	2	0	0	-5	-81	VI	XVI
16	Customs Mumbai-I	0	0	-5	-2	2	0	0	-5	-96	VI	XIX
17	CGST Mumbai	0	0	-5	-2	2	0	0	-5	-108	VI	XXI
18	CGST Meerut	0	0	-5	-2	2	0	0	-5	-110	VI	XXII
19	CGST Chennai	0	0	-5	-2	2	0	0	-5	-118	VI	XXIV
20	Customs Delhi	0	0	-5	-2	2	0	0	-5	-119	VI	XXV
21	CGST Kolkata	0	0	-5	-2	2	0	0	-5	-127	VI	XXX
22	CGST Vadodara	0	0	-5	-2	2	0	0	-5	-130	VI	XXXI
23	CGST Thiruvananthapuram	0	0	-5	-2	0	1	0	-6	-75	VII	XIV
24	Customs Patna Prev.	0	0	-5	-2	0	1	0	-6	-80	VII	XV
25	CGST Pune	0	0	-5	-2	0	1	0	-6	-105	VII	XX
26	Customs Mumbai-II	0	0	-5	-2	0	1	0	-6	-117	VII	XXIII
27	CGST Bengaluru	0	0	-5	-2	0	1	0	-6	-123	VII	XXVIII
28	CGST Chandigarh	0	0	-5	-2	0	1	0	-6	-130	VII	XXXII
29	Customs Kolkata	0	0	-5	-2	0	0	0	-7	-85	VIII	XVII
30	Customs Ahmedabad	0	0	-5	-2	0	0	0	-7	-121	VIII	XXVII
31	Customs Chennai	0	0	-5	-2	0	0	0	-7	-123	VIII	XXIX
32	CGST Delhi	0	0	-5	-2	0	0	0	-7	-120	VIII	XXVI

TOP PERFORMING ZONE OVER THE PERIOD APR 2023 TO AUG 2023

S. No.	Month	Top performing Zones			
1	Jan-24	CGST Jaipur	CGST Ranchi	CGST Lucknow	Customs Patna Preventive
2	Dec-23	CGST Jaipur	CGST Ranchi	CGST Lucknow	Customs Patna Preventive
3	Nov-23	CGST Jaipur	CGST Ranchi	CGST Lucknow	Customs Patna Preventive
4	Oct-23	CGST Jaipur	CGST Ranchi	CGST Lucknow	Customs Patna Preventive
5	Sep-23	CGST Jaipur	CGST Ranchi	CGST Lucknow	Customs Patna Preventive
6	Aug-23	CGST Lucknow	CGST Ranchi	Customs Patna Preventive	CGST Ahmedabad
7	Jul-23	CGST Lucknow	Customs Patna Preventive	CGST Jaipur	CGST Panchkula
8	Jun-23	CGST Lucknow	CGST Ranchi	Customs Patna Preventive	CGST Bhubaneshwar
9	May-23	CGST Lucknow	CGST Ranchi	Customs Bengaluru	CGST Bhubaneshwar
10	Apr-23	CGST Ranchi	CGST Lucknow	CGST Jaipur	CGST Bhubaneshwar

WORST PERFORMING ZONES OVER THE PERIOD APR 2023 TO AUG 2023

S. No.	Month	Worst performing Zones			
1	Jan-24	Customs Delhi	CGST Chennai	CGST Kolkata	CGST Delhi
2	Dec-23	CGST Chennai	CGST Vadodara	Customs Delhi	Customs Kolkata
3	Nov-23	CGST Chennai	CGST Vadodara	Customs Delhi	Customs Kolkata
4	Oct-23	CGST Chennai	CGST Vadodara	Customs Delhi	Customs Mumbai-II
5	Sep-23	CGST Chennai	Customs Delhi	Customs Mumbai-II	Customs Kolkata
6	Aug-23	Customs Mumbai-III	Customs Kolkata	Customs Delhi Prev	Customs Delhi
7	Jul-23	Customs Mumbai-III	Customs Mumbai-II	Customs Kolkata	Customs Chennai
8	Jun-23	CGST Guwahati/Shillong	Customs Mumbai-II	Customs Kolkata	Customs Chennai
9	May-23	CGST Chandigarh	Customs Mumbai-II	Customs Kolkata	Customs Chennai
10	Apr-23	Customs Mumbai-II	Customs Chennai	CGST Vadodara	CGST Pune