

Vivek Ranjan

विवेक रंजन

विशेष सचिव एवं सदस्य

Special 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

D.O.F NO. 1080/2021/240
03rd April, 2024

Dear *Colleague,*

An analysis of the Zonal performance in timely filing/processing of appeal cases over the period April, 2023 - February, 2024 has been carried out (analysis sheets enclosed As Annexure-A, A1, A2).

2. Detailed Analysis of the monthly report on filing of appeals by field formation for March 2024 (containing data for February 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 only 02 Zones (CGST Bhopal and Customs Delhi Preventive) have disposed of all the High Court/CESTAT orders received during February, 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 requested to ensure that mechanism may be put in place/energized to ensure expeditious examination of orders post-availability within the prescribed timelines without fail.

With *best Wishes,*

Yours sincerely

[Signature]
(Vivek Ranjan)

Encl: As above.

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

Summary of Zonal Performance over April' 2023 to February' 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 11) zone appeared in		No. of months (out of 11) 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	20	18	0	1	6	5	0	1	73%
2	CGST Bengaluru	140	175	2	50	11	11	2	5	34%
3	CGST Bhopal	36	6	2	0	6	2	1	0	80%
4	CGST Bhubaneshwar	100	54	0	0	6	4	0	0	77%
5	CGST Chandigarh	63	357	15	5	10	11	3	4	36%
6	CGST Chennai	255	587	22	10	11	11	8	8	14%
7	CGST Delhi	83	78	37	57	11	8	10	8	16%
8	CGST Hyderabad	22	3	2	2	8	2	2	2	68%
9	CGST Jaipur	0	0	0	0	0	0	0	0	100%
10	CGST Kolkata	283	597	9	17	11	11	7	8	16%
11	CGST Lucknow	12	18	0	0	3	4	0	0	84%
12	CGST Meerut	113	161	7	15	8	7	3	10	36%
13	CGST Mumbai	153	97	8	0	11	10	4	0	43%
14	CGST Nagpur	28	26	2	2	6	9	1	1	61%
15	CGST Panchkula	58	85	16	24	7	7	4	6	45%
16	CGST Pune	64	97	0	0	10	11	0	0	52%
17	CGST Ranchi	5	0	0	0	1	0	0	0	98%
18	CGST Guwahati	80	66	44	75	11	11	3	8	25%
19	CGST Thiru'puram	47	69	4	13	9	8	3	5	43%
20	CGST Vadodara	242	410	8	15	10	10	4	9	25%
21	CGST Visakhapatnam	56	26	4	5	9	9	4	4	41%
22	Customs Ahmedabad	264	412	3	21	11	11	3	4	34%
23	Customs Bengaluru	137	16	1	4	8	5	1	2	64%
24	Customs Chennai	148	129	2	16	11	8	2	7	36%
25	Customs Delhi	102	104	14	56	11	11	7	10	11%
26	Customs Delhi Prev.	14	24	0	3	7	8	0	3	59%
27	Customs Kolkata	193	323	28	29	10	10	6	7	25%
28	Customs Mumbai-I	42	52	1	4	10	10	1	3	45%
29	Customs Mumbai-II	76	70	12	31	10	8	4	10	REPORT FOR THE MONTH OF FEB 2024 NOT RECEIVED
30	Customs Mumbai-III	10	13	2	4	4	6	2	3	
31	Customs Patna Prev.	8	10	0	0	3	5	0	0	82%
32	Customs Trichy Prev.	65	102	6	2	9	11	1	2	48%

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		Feb-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	Critical	Super Critical
1	CGST Ahmedabad	-	-	-	-	-	-	-	-	-	-	-	-	-	X	-	-	-	-	-	-	-	-
2	CGST Bengaluru	X	-	-	-	X	-	-	X	-	-	-	X	-	-	-	-	-	X	-	X	-	X
3	CGST Bhopal	-	-	-	-	X	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	CGST Bhubaneswar	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	CGST Chandigarh	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
7	CGST Delhi	X	-	X	-	-	-	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	X	X
11	CGST Lucknow	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	CGST Meerut	X	-	-	X	-	X	-	X	X	X	-	X	-	X	-	X	X	X	-	X	-	X
13	CGST Mumbai	X	-	X	-	-	-	X	-	-	-	-	-	X	-	-	-	-	-	-	-	-	-
14	CGST Nagpur	-	-	-	-	-	-	-	-	X	-	-	-	-	-	-	-	-	-	-	-	-	X
15	CGST Panchkula	-	-	-	-	-	-	-	-	X	-	-	X	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	-	-	-	X
19	CGST Thiruvananthapuram	-	-	-	-	-	-	-	-	-	X	-	-	X	-	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	-	X
22	Customs Ahmedabad	X	X	-	-	X	-	-	-	-	-	-	X	-	X	X	-	-	-	-	-	-	X
23	Customs Bengaluru	-	-	-	-	-	-	-	X	X	X	-	-	-	-	-	-	-	-	-	-	-	-
24	Customs Chennai	-	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
26	Customs Delhi Prev.	-	X	-	-	-	-	-	-	-	X	-	-	-	-	-	-	-	X	-	-	-	-
27	Customs Kolkata	X	-	X	-	-	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	Report Not received	
30	Customs Mumbai-III	-	-	-	-	-	-	-	-	X	-	-	X	-	X	-	-	-	-	X	-	-	X
31	Customs Patna Prev.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	Customs Trichy Prev.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	X	-	-	-	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		Feb-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	Critical	Super Critical
1	CGST Ahmedabad	X	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	X	X
3	CGST Bhopal	X	-	X	-	X	-	X	X	X	X	-	-	X	-	-	-	-	-	-	-	-	-
4	CGST Bhubaneswar	-	-	-	-	-	-	X	-	X	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	-	X
6	CGST Chennai	X	X	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	X	X
8	CGST Hyderabad	-	-	X	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	X	X
11	CGST Lucknow	-	-	-	-	-	-	-	-	-	-	X	X	-	-	X	-	X	X	-	X	-	X
12	CGST Meerut	-	-	-	-	X	-	-	-	X	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	X	X
14	CGST Nagpur	-	X	-	X	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	X	X
16	CGST Pune	X	X	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	X	X
19	CGST Thiruvananthapuram	-	-	X	-	X	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	X	X
21	CGST Visakhapatnam	-	-	X	-	X	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	X	X
23	Customs Bengaluru	-	-	-	-	X	-	X	-	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	X	-
25	Customs Delhi	X	X	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	X	X
28	Customs Mumbai-I	X	X	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	-	-	-	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	X

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

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

Reports for March, 2024 (containing data for February, 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 159.

Out of this, 95 cases (60%) fall under 'Super critical' category and 20 cases (13%) under 'Critical' category. As such, 73% 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	(35 cases/37%)
CGST Guwahati	(14 cases/15%),
Customs Ahmedabad	(12 cases/13%),

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

CGST Delhi	(08 cases /40%)
CGST Chennai	(07 cases /35%)
Customs Delhi	(02 cases /10%)

(b) The total number of **CESTAT orders** where decision is pending for acceptance or otherwise is 843.

Out of this 412 cases (49%) fall under 'Super critical' category and 229 cases (27%) in 'Critical' category. As such, 76% 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	(89 cases/21%),
Customs Kolkata	(55 cases/13%),
CGST Chandigarh	(45 cases/11%),

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

CGST Bengaluru	(27 cases/12%)
Customs Chennai	(26 cases/11%)
CGST Meerut	(26 cases/11%)
CGST Kolkata	(23 cases/10%)

(c) **Only 18 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	08.03.2024	0	0	0	0%	0%	Within time
2	CGST Bengaluru	13.03.2024	35	0	35	0%	100%	3
3	CGST Bhopal	05.03.2024	0	0	0	0%	0%	Within time
4	CGST Bhubaneswar	08.03.2024	0	0	0	0%	0%	Within time
5	CGST Chandigarh	07.03.2024	1	0	1	0%	100%	Within time
6	CGST Chennai	08.03.2024	23	7	0	30%	0%	Within time
7	CGST Delhi	13.03.2024	26	8	8	31%	31%	2
8	CGST Hyderabad	11.03.2024	1	0	0	0%	0%	1
9	CGST Jaipur	07.03.2024	1	0	0	0%	0%	Within time
10	CGST Kolkata	11.03.2024	4	1	2	25%	50%	1
11	CGST Lucknow	08.03.2024	0	0	0	0%	0%	Within time
12	CGST Meerut	07.03.2024	1	0	1	0%	100%	Within time
13	CGST Mumbai	08.03.2024	3	0	0	0%	0%	Within time
14	CGST Nagpur	08.03.2024	2	0	2	0%	100%	Within time
15	CGST Panchkula	07.03.2024	4	0	1	0%	25%	Within time
16	CGST Pune	11.03.2024	0	0	0	0%	0%	1
17	CGST Ranchi	07.03.2024	0	0	0	0%	0%	Within time
18	CGST Guwahati	08.03.2024	14	0	14	0%	100%	Within time
19	CGST Thiruvananthapuram	12.03.2024	7	1	3	14%	43%	2
20	CGST Vadodara	08.03.2024	0	0	0	0%	0%	Within time
21	CGST Visakhapatnam	11.03.2024	2	0	1	0%	50%	1
22	Customs Ahmedabad	13.03.2024	12	0	12	0%	100%	3
23	Customs Bengaluru	10.03.2024	1	0	0	0%	0%	Within time
24	Customs Chennai	13.03.2024	1	0	1	0%	100%	3

**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	
25	Customs Delhi	18.03.2024	10	2	8	20%	80%	8
26	Customs Delhi Prev.	08.03.2024	0	0	0	0%	0%	Within time
27	Customs Kolkata	22.03.2024	9	1	4	11%	44%	12
28	Customs Mumbai-I	08.03.2024	0	0	0	0%	0%	Within time
29	Customs Mumbai-II	Not received	0	0	0	0%	0%	Not received
30	Customs Mumbai-III	21.03.2024	1	0	1	0%	100%	11
31	Customs Patna Prev.	12.03.2024	0	0	0	0%	0%	2
32	Customs Trichy Prev.	06.03.2024	1	0	1	0%	100%	Within time
			159	20	95	13%	60%	

**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 cases		% of cases out of the total pending		Delay in Submission (In days)
				Critical	Super Critical	Critical	Super Critical	
1	CGST Ahmedabad	08.03.2024	3	1	0	33%	0%	Within time
2	CGST Bengaluru	13.03.2024	63	27	28	43%	44%	3
3	CGST Bhopal	05.03.2024	0	0	0	0%	0%	Within time
4	CGST Bhubaneswar	08.03.2024	25	12	6	48%	24%	Within time
5	CGST Chandigarh	07.03.2024	55	0	45	0%	82%	Within time
6	CGST Chennai	08.03.2024	69	20	40	29%	58%	Within time
7	CGST Delhi	13.03.2024	35	15	13	43%	37%	2
8	CGST Hyderabad	11.03.2024	12	3	0	25%	0%	1
9	CGST Jaipur	07.03.2024	7	0	0	0%	0%	Within time
10	CGST Kolkata	11.03.2024	136	23	89	17%	65%	1
11	CGST Lucknow	08.03.2024	21	0	10	0%	48%	Within time
12	CGST Meerut	07.03.2024	63	26	37	41%	59%	Within time
13	CGST Mumbai	08.03.2024	13	4	3	31%	23%	Within time
14	CGST Nagpur	08.03.2024	9	4	3	44%	33%	Within time
15	CGST Panchkula	07.03.2024	9	2	6	22%	67%	Within time
16	CGST Pune	11.03.2024	10	1	7	10%	70%	1
17	CGST Ranchi	07.03.2024	2	0	0	0%	0%	Within time
18	CGST Guwahati	08.03.2024	21	7	6	33%	29%	Within time
19	CGST Thiruvananthapuram	12.03.2024	22	3	19	14%	86%	2
20	CGST Vadodara	08.03.2024	11	2	3	18%	27%	Within time
21	CGST Visakhapatnam	11.03.2024	4	3	1	75%	25%	1
22	Customs Ahmedabad	13.03.2024	48	5	10	10%	21%	3
23	Customs Bengaluru	10.03.2024	8	1	2	13%	25%	Within time
24	Customs Chennai	13.03.2024	28	26	0	93%	0%	3
25	Customs Delhi	18.03.2024	37	15	13	41%	35%	8

**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 cases		% of cases out of the total pending		Delay in Submission (In days)
				Critical	Super Critical	Critical	Super Critical	
26	Customs Delhi Prev.	08.03.2024	0	0	0	0%	0%	Within time
27	Customs Kolkata	22.03.2024	90	14	55	16%	61%	12
28	Customs Mumbai-I	08.03.2024	8	3	5	38%	63%	Within time
29	Customs Mumbai-II	Not Received	0	0	0	0%	0%	Not Received
30	Customs Mumbai-III	21.03.2024	5	3	0	60%	0%	11
31	Customs Patna Prev.	12.03.2024	12	0	3	0%	25%	2
32	Customs Trichy Prev.	06.03.2024	17	9	8	53%	47%	Within time
			843	229	412	27%	49%	

[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 March, 2024**Timely disposal and submission of report (Grading System)****(for the month of March, 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	Customs Delhi Prev.	5	0	0	0	2	0	0	7	-53	I	VIII
2	CGST Bhopal	5	0	0	0	2	0	0	7	-60	I	XI
3	CGST Jaipur	0	0	0	0	2	0	0	2	5	II	I
4	CGST Ranchi	0	0	0	0	2	0	0	2	-1	II	II
5	CGST Ahmedabad	0	0	0	-2	2	0	0	0	-58	III	X
6	CGST Hyderabad	0	0	0	-2	0	1	0	-1	-18	IV	VI
7	CGST Lucknow	0	0	-5	0	2	0	0	-3	-5	V	III
8	CGST Chandigarh	0	0	-5	0	2	0	0	-3	-132	V	XXVIII
9	Customs Patna Prev.	0	0	-5	0	0	1	0	-4	-84	VI	XV
10	CGST Bhubaneshwar	0	0	-5	-2	2	0	0	-5	-9	VII	IV
11	Customs Bengaluru	0	0	-5	-2	2	0	0	-5	-15	VII	V
12	Customs Trichy Prev.	0	0	-5	-2	2	0	0	-5	-47	VII	VII
13	CGST Panchkula	0	0	-5	-2	2	0	0	-5	-57	VII	IX
14	CGST Nagpur	0	0	-5	-2	2	0	0	-5	-67	VII	XII
15	CGST Shillong/Guwahati	0	0	-5	-2	2	0	0	-5	-86	VII	XVI
16	Customs Mumbai-I	0	0	-5	-2	2	0	0	-5	-101	VII	XIX
17	CGST Mumbai	0	0	-5	-2	2	0	0	-5	-113	VII	XXI
18	CGST Meerut	0	0	-5	-2	2	0	0	-5	-115	VII	XXII
19	CGST Chennai	0	0	-5	-2	2	0	0	-5	-123	VII	XXIV
20	CGST Vadodara	0	0	-5	-2	2	0	0	-5	-135	VII	XXX
21	CGST Visakhapatnam	0	0	-5	-2	0	1	0	-6	-69	VIII	XIII
22	CGST Thiruvananthapuram	0	0	-5	-2	0	1	0	-6	-81	VIII	XIV
23	CGST Pune	0	0	-5	-2	0	1	0	-6	-111	VIII	XX
24	CGST Delhi	0	0	-5	-2	0	1	0	-6	-126	VIII	XXV
25	Customs Ahmedabad	0	0	-5	-2	0	1	0	-6	-127	VIII	XXVI
26	CGST Bengaluru	0	0	-5	-2	0	1	0	-6	-129	VIII	XXVIII
27	Customs Chennai	0	0	-5	-2	0	1	0	-6	-129	VIII	XXVII
28	CGST Kolkata	0	0	-5	-2	0	1	0	-6	-133	VIII	XXIX
29	Customs Kolkata	0	0	-5	-2	0	0	0	-7	-92	IX	XVII
30	Customs Mumbai-III	0	0	-5	-2	0	0	0	-7	-95	IX	XVIII
31	Customs Delhi	0	0	-5	-2	0	0	0	-7	-126	IX	XXV
32	Customs Mumbai-II									-117		XXIII

TOP PERFORMING ZONE OVER THE PERIOD APR 2023 TO FEB 2024

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

WORST PERFORMING ZONES OVER THE PERIOD APR 2023 TO FEB 2024

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