

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

DOF NO. 1080/2021 /1326
25th April 2024

Dear *Colleague,*

An analysis of the Zonal performance in timely filing/processing of appeal cases over the period April, 2023-March, 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 April 2024 (containing data for March 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 CGST Ranchi) have disposed of all the High Court/CESTAT orders received during March, 2024 within the prescribed timelines.

3. It is observed from summary of the report that a number of cases are still finding place in the Super Critical & Critical category. Huge pendency in the both categories calls for immediate decision/action in High Court/CESTAT orders.

4. It is 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,*

Encl: As above.

Yours sincerely

Vivek Ranjan
(Vivek Ranjan)

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

Summary of Zonal Performance over April' 2023 to March' 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 12) zone appeared in		No. of months (out of 12) 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	22	18	0	1	7	5	0	1	73%
2	CGST Bengaluru	154	200	2	53	12	12	2	6	33%
3	CGST Bhopal	36	6	2	0	6	2	1	0	81%
4	CGST Bhubaneshwar	117	64	2	0	7	5	1	0	73%
5	CGST Chandigarh	64	382	15	5	11	12	3	4	38%
6	CGST Chennai	288	602	24	19	12	12	9	9	13%
7	CGST Delhi	97	99	40	64	12	9	11	9	15%
8	CGST Hyderabad	25	3	2	2	9	2	2	2	69%
9	CGST Jaipur	0	0	0	0	0	0	0	0	100%
10	CGST Kolkata	309	686	9	21	12	12	7	9	17%
11	CGST Lucknow	14	24	0	0	4	5	0	0	81%
12	CGST Meerut	146	211	7	16	9	8	3	11	35%
13	CGST Mumbai	159	100	8	0	12	11	4	0	44%
14	CGST Nagpur	31	47	2	2	7	10	1	1	60%
15	CGST Panchkula	63	90	16	26	8	8	4	7	44%
16	CGST Pune	67	100	0	0	11	12	0	0	52%
17	CGST Ranchi	5	0	0	0	1	0	0	0	98%
18	CGST Guwahati	85	79	44	89	12	12	3	9	25%
19	CGST Thiru'puram	47	88	5	16	9	9	4	6	42%
20	CGST Vadodara	253	412	8	15	12	12	4	9	23%
21	CGST Visakhapatnam	58	28	4	5	10	10	4	4	42%
22	Customs Ahmedabad	273	427	5	21	12	12	4	4	33%
23	Customs Bengaluru	141	16	1	5	9	5	1	3	63%
24	Customs Chennai	156	137	2	16	12	9	2	7	38%
25	Customs Delhi	109	118	16	64	12	12	8	11	10%
26	Customs Delhi Prev.	14	24	0	3	7	8	0	3	63%
27	Customs Kolkata	214	369	29	29	11	11	7	7	25%
28	Customs Mumbai-I	44	57	1	4	11	11	1	3	46%
29	Customs Mumbai-II	80	77	13	32	11	9	5	11	25%
30	Customs Mumbai-III	16	13	2	4	5	6	2	3	67%
31	Customs Patna Prev.	15	13	0	0	4	6	0	0	79%
32	Customs Trichy Prev.	66	114	6	3	10	12	1	3	46%

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		Mar-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	Critical	Super Critical
1	CGST Ahmedabad	-	-	-	-	-	-	-	-	-	-	-	-	-	X	-	-	-	-	-	-	-	-	-	-
2	CGST Bengaluru	X	-	-	-	X	-	-	X	-	-	-	X	-	-	-	-	-	X	-	X	-	X	-	X
3	CGST Bhopal	-	-	-	-	X	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	CGST Bhubaneswar	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	X	-
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	X
7	CGST Delhi	X	-	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	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	CGST Meerut	X	-	-	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	-	X
16	CGST Pune	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	CGST Ranchi	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	CGST Guwahati	-	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
20	CGST Vadodra	-	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	X	-
23	Customs Bengaluru	-	-	-	-	-	-	-	X	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	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	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	X	X	-
30	Customs Mumbai-III	-	-	-	-	-	-	-	-	X	-	-	X	-	X	-	-	-	-	X	-	-	X	-	-
31	Customs Patna Prev.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	Customs Trichy Prev.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	X	-	-	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		Mar-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	Critical	Super Critical
1	CGST Ahmedabad	X	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	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	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	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	X	X
7	CGST Delhi	X	-	X	-	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	-	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	X	X
11	CGST Lucknow	-	-	-	-	-	-	-	-	-	-	X	X	-	-	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	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	X	X
14	CGST Nagpur	-	X	-	X	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	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	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	X	X
19	CGST Thiruvananthapuram	-	-	X	-	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	X	X
21	CGST Visakhapatnam	-	-	X	-	X	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	X	X
23	Customs Bengaluru	-	-	-	-	X	-	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	-	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	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	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	X	X
29	Customs Mumbai-II	X	X	X	X	X	-	X	-	X	X	X	X	X	X	X	X	X	X	X	X	Report Not received		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	-	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	X

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

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

Reports for April, 2024 (containing data for March, 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 97.

Out of this, 54 cases (56%) fall under 'Super critical' category and 14 cases (14%) under 'Critical' category. As such, 70% 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	(14 cases/26%)
CGST Chennai	(09 cases/17%),
Customs Delhi	(08 cases/15%),

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

CGST Delhi	(03 cases / 21%)
CGST Bhubaneswar	(02 cases / 14%)
CGST Chennai	(02 cases / 14%)
Customs Ahmedabad	(02 cases / 14%)
Customs Delhi	(02 cases / 14%)

(b) The total number of **CESTAT orders** where decision is pending for acceptance or otherwise is 860.

Out of this 419 cases (49%) fall under 'Super critical' category and 249 cases (29%) in 'Critical' category. As such, 77% 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%),
CGST Meerut	(50 cases/12%),
Customs Kolkata	(46 cases/11%),

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

CGST Chennai	(33 cases/13%)
CGST Meerut	(33 cases/13%)
CGST Kolkata	(26 cases/10%)

(c) **Only 19 of the 32 zones sent the report in time.**

**Reports received from Zones on
"Examination of High Court Orders for acceptance or
otherwise"
For March, 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	08.04.2024	6	0	0	0%	0%	Within time
2	CGST Bengaluru	12.04.2024	3	0	3	0%	100%	2
3	CGST Bhopal	05.04.2024	0	0	0	0%	0%	Within time
4	CGST Bhubaneshwar	09.04.2024	2	2	0	100%	0%	Within time
5	CGST Chandigarh	09.04.2024	0	0	0	0%	0%	Within time
6	CGST Chennai	10.04.2024	16	2	9	13%	56%	Within time
7	CGST Delhi	22.04.2024	10	3	7	30%	70%	12
8	CGST Hyderabad	10.04.2024	0	0	0	0%	0%	Within time
9	CGST Jaipur	09.04.2024	0	0	0	0%	0%	Within time
10	CGST Kolkata	09.04.2024	4	0	4	0%	100%	Within time
11	CGST Lucknow	10.04.2024	0	0	0	0%	0%	Within time
12	CGST Meerut	10.04.2024	1	0	1	0%	100%	Within time
13	CGST Mumbai	10.04.2024	0	0	0	0%	0%	Within time
14	CGST Nagpur	12.04.2024	0	0	0	0%	0%	2
15	CGST Panchkula	15.04.2024	4	0	2	0%	50%	5
16	CGST Pune	10.04.2024	3	0	0	0%	0%	Within time
17	CGST Ranchi	10.04.2024	0	0	0	0%	0%	Within time
18	CGST Guwahati	11.04.2024	14	0	14	0%	100%	1
19	CGST Thiruvananthapuram	11.04.2024	4	1	3	25%	75%	1
20	CGST Vadodara	10.04.2024	0	0	0	0%	0%	Within time
21	CGST Visakhapatnam	10.04.2024	0	0	0	0%	0%	Within time
22	Customs Ahmedabad	12.04.2024	2	2	0	100%	0%	2
23	Customs Bengaluru	10.04.2024	1	0	1	0%	100%	Within time
24	Customs Chennai	17.04.2024	0	0	0	0%	0%	7
25	Customs Delhi	15.04.2024	10	2	8	20%	80%	5

**Reports received from Zones on
"Examination of High Court Orders for acceptance or
otherwise"
For March, 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.	09.04.2024	0	0	0	0%	0%	Within time
27	Customs Kolkata	17.04.2024	10	1	0	10%	0%	7
28	Customs Mumbai-I	08.04.2024	0	0	0	0%	0%	Within time
29	Customs Mumbai-II	18.04.2024	6	1	1	17%	17%	8
30	Customs Mumbai-III	16.04.2024	0	0	0	0%	0%	6
31	Customs Patna Prev.	15.04.2024	0	0	0	0%	0%	5
32	Customs Trichy Prev.	08.04.2024	1	0	1	0%	100%	Within time
			97	14	54	14%	56%	

**Reports received from Zones on
"Examination of CESTAT Orders for acceptance or
otherwise"
For March, 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	08.04.2024	2	2	0	100%	0%	Within time
2	CGST Bengaluru	12.04.2024	52	14	25	27%	48%	2
3	CGST Bhopal	05.04.2024	0	0	0	0%	0%	Within time
4	CGST Bhubaneswar	09.04.2024	38	17	10	45%	26%	Within time
5	CGST Chandigarh	09.04.2024	28	1	25	4%	89%	Within time
6	CGST Chennai	10.04.2024	82	33	15	40%	18%	Within time
7	CGST Delhi	22.04.2024	37	14	21	38%	57%	2
8	CGST Hyderabad	10.04.2024	7	3	0	43%	0%	Within time
9	CGST Jaipur	09.04.2024	37	0	0	0%	0%	Within time
10	CGST Kolkata	09.04.2024	124	26	89	21%	72%	Within time
11	CGST Lucknow	10.04.2024	12	2	6	17%	50%	Within time
12	CGST Meerut	10.04.2024	94	33	50	35%	53%	Within time
13	CGST Mumbai	10.04.2024	17	6	3	35%	18%	Within time
14	CGST Nagpur	12.04.2024	28	3	21	11%	75%	2
15	CGST Panchkula	15.04.2024	14	5	5	36%	36%	5
16	CGST Pune	10.04.2024	6	3	3	50%	50%	Within time
17	CGST Ranchi	10.04.2024	0	0	0	0%	0%	Within time
18	CGST Guwahati	11.04.2024	18	5	13	28%	72%	1
19	CGST Thiruvananthapuram	11.04.2024	19	0	19	0%	100%	1
20	CGST Vadodara	10.04.2024	14	11	2	79%	14%	Within time
21	CGST Visakhapatnam	10.04.2024	7	2	2	29%	29%	Within time
22	Customs Ahmedabad	12.04.2024	35	9	15	26%	43%	2
23	Customs Bengaluru	10.04.2024	10	4	0	40%	0%	Within time
24	Customs Chennai	17.04.2024	16	8	8	50%	50%	7
25	Customs Delhi	15.04.2024	22	7	14	32%	64%	5
26	Customs Delhi Prev.	09.04.2024	1	0	0	0%	0%	Within time

**Reports received from Zones on
"Examination of CESTAT Orders for acceptance or
otherwise"
For March, 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	
27	Customs Kolkata	17.04.2024	75	21	46	28%	61%	7
28	Customs Mumbai-I	08.04.2024	7	2	5	29%	71%	Within time
29	Customs Mumbai-II	18.04.2024	13	4	7	31%	54%	8
30	Customs Mumbai-III	16.04.2024	7	6	0	86%	0%	6
31	Customs Patna Prev.	15.04.2024	25	7	3	28%	12%	5
32	Customs Trichy Prev.	08.04.2024	13	1	12	8%	92%	Within time
860				249	419	29%	49%	

Monthly reports on filing of appeals by field formation - April 2024

(2023-24)

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	Mar-24	Apr-24
1	CGST Ahmedabad	✓	✓	✓	✓	✓	✓	✓	✓	✓	✗	✓	✓	✓
2	CGST Bengaluru	✓	L	✓	✓	✓	✓	✓	✓	✓	✓	L	L	L
3	CGST Bhopal	L	✓	✓	✓	L	✓	✓	✓	✓	✓	✓	✓	✓
4	CGST Bhubaneshwar	✓	✓	✓	✓	✓	✓	✓	✓	✓	✗	✓	✓	✓
5	CGST Chandigarh	L	L	L	L	L	L	L	L	L	✓	L	✓	✓
6	CGST Chennai	✓	L	✓	✓	✓	✓	L	✓	L	✓	✓	✓	✓
7	CGST Delhi	L	✓	✓	L	✓	L	✓	✓	L	L	L	L	L
8	CGST Hyderabad	L	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	L	✓
9	CGST Jaipur	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
10	CGST Kolkata	✓	✓	✓	L	L	L	L	L	L	L	✓	L	✓
11	CGST Lucknow	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
12	CGST Meerut	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
13	CGST Mumbai	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
14	CGST Nagpur	L	✓	L	L	L	✓	✓	✓	✓	✓	✓	✓	L
15	CGST Panchkula	L	✓	L	✓	✓	L	L	L	✓	L	✓	✓	L
16	CGST Pune	✓	L	L	✓	✓	✓	L	✓	L	✓	L	L	✓
17	CGST Ranchi	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
18	CGST Guwahati	L	✓	L	L	✓	L	L	✓	✓	✓	✓	✓	L
19	CGST Thiruvananthapuram	L	✓	L	✓	✓	✓	✓	✓	✓	L	L	L	L
20	CGST Vadodara	L	L	L	L	✓	L	L	✓	✓	L	✓	✓	✓
21	CGST Visakhapatnam	✓	L	L	✓	✓	✓	✓	✓	✓	✓	✓	L	✓
22	Customs Ahmedabad	✓	✓	✓	✓	L	✓	L	✓	L	✓	L	L	L
23	Customs Bengaluru	✓	L	✓	L	✓	✓	✓	✓	✓	✓	✓	✓	✓
24	Customs Chennai	L	L	L	L	L	L	L	L	L	L	L	L	L
25	Customs Delhi	✓	✓	✓	✓	✓	L	L	L	L	L	✓	L	L
26	Customs Delhi Prev.	✓	✓	✓	✓	L	L	L	✓	L	L	L	✓	✓
27	Customs Kolkata	✓	✓	L	L	L	L	L	L	L	✗	L	L	L
28	Customs Mumbai-I	✓	✓	✓	L	✓	L	L	✓	✓	L	✓	✓	✓
29	Customs Mumbai-II	L	L	L	L	L	L	L	L	L	✓	L	✗	L
30	Customs Mumbai-III	L	L	L	L	L	L	L	✓	L	L	L	L	L
31	Customs Patna Prev.	L	L	L	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	20	18	19
	Not received	0	0	0	0	0	0	0	0	0	3	0	1	0

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 April, 2024**Timely disposal and submission of report (Grading System)****(for the month of April, 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 Bhopal	5	0	0	0	2	0	0	7	-53	I	IX
2	CGST Ranchi	5	0	0	0	2	0	0	7	6	I	II
3	CGST Jaipur	0	0	0	0	2	0	0	2	7	II	I
4	Customs Delhi Prev.	0	0	0	0	2	0	0	2	-51	II	VII
5	CGST Ahmedabad	0	0	0	-2	2	0	0	0	-58	III	X
6	CGST Hyderabad	0	0	0	-2	2	0	0	0	-18	III	V
7	Customs Mumbai-III	0	0	0	-2	0	1	0	-1	-96	IV	XVII
8	CGST Bhubaneswar	0	0	-5	-2	2	0	0	-5	-14	V	IV
9	CGST Chandigarh	0	0	-5	-2	2	0	0	-5	-137	V	XXIX
10	CGST Chennai	0	0	-5	-2	2	0	0	-5	-128	V	XXV
11	CGST Kolkata	0	0	-5	-2	2	0	0	-5	-138	V	XXX
12	CGST Lucknow	0	0	-5	-2	2	0	0	-5	-10	V	III
13	CGST Meerut	0	0	-5	-2	2	0	0	-5	-120	V	XXII
14	CGST Mumbai	0	0	-5	-2	2	0	0	-5	-118	V	XXI
15	CGST Pune	0	0	-5	-2	2	0	0	-5	-116	V	XX
16	CGST Vadodara	0	0	-5	-2	2	0	0	-5	-140	V	XXXI
17	CGST Visakhapatnam	0	0	-5	-2	2	0	0	-5	-74	V	XIII
18	Customs Bengaluru	0	0	-5	-2	2	0	0	-5	-20	V	VI
19	Customs Mumbai-I	0	0	-5	-2	2	0	0	-5	-106	V	XIX
20	Customs Trichy Prev.	0	0	-5	-2	2	0	0	-5	-52	V	VIII
21	CGST Bengaluru	0	0	-5	-2	0	1	0	-6	-135	VI	XXVIII
22	CGST Nagpur	0	0	-5	-2	0	1	0	-6	-73	VI	XII
23	CGST Panchkula	0	0	-5	-2	0	1	0	-6	-63	VI	XI
24	CGST Shillong/Guwahati	0	0	-5	-2	0	1	0	-6	-92	VI	XVI
25	CGST Thiruvananthapuram	0	0	-5	-2	0	1	0	-6	-87	VI	XIV
26	Customs Ahmedabad	0	0	-5	-2	0	1	0	-6	-133	VI	XXVII
27	Customs Chennai	0	0	-5	-2	0	1	0	-6	-135	VI	XXVIII
28	Customs Delhi	0	0	-5	-2	0	1	0	-6	-132	VI	XXVI
29	Customs Kolkata	0	0	-5	-2	0	1	0	-6	-98	VI	XVIII
30	Customs Patna Prev.	0	0	-5	-2	0	1	0	-6	-90	VI	XV
31	Customs Mumbai-II	0	0	-5	-2	0	0	0	-7	-124	VII	XXIII
32	CGST Delhi	0	0	-5	-2	0	0	0	-7	-133	VII	XXVII

TOP PERFORMING ZONE OVER THE PERIOD APR 2023 TO MAR 2024

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

WORST PERFORMING ZONES OVER THE PERIOD APR 2023 TO MAR 2024

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

HIGH COURT				
	Feb-24	Mar-24	Difference from previous month	%age (+/-)
Super critical cases	95	54	-41	-43%
Critical cases	20	14	-6	-30%

CESTAT				
	Feb-24	Mar-24	Difference from previous month	%age (+/-)
Super critical cases	412	419	7	2%
Critical cases	229	249	20	8%