

**Vivek Ranjan**

**विवेक रंजन**

विशेष सचिव एवं सदस्य

Special Secretary & Member



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. 1080/2021/352  
30<sup>th</sup> May, 2024

Dear Colleague,

An analysis of the Zonal performance in timely filing/processing of appeal cases over the period April, 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 May 2024 (containing data for April 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 Jaipur and Customs Delhi Prev.) have disposed of all the High Court/CESTAT orders received during April, 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 line with the Hon'ble Supreme Court's directions.

With regards,

Yours sincerely

Encl: As above.



(Vivek Ranjan)

To:

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

# Summary of Zonal Performance

## over April' 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 1) zone appeared in		No. of months (out of 1) 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	2	1	2	0	1	1	1	0	25%	
2	CGST Bengaluru	23	16	0	3	1	1	0	1	25%	
3	CGST Bhopal	0	0	0	0	0	0	0	0	100%	
4	CGST Bhubaneshwar	15	17	0	2	1	1	0	1	25%	
5	CGST Chandigarh	8	26	0	0	1	1	0	0	50%	
6	CGST Chennai	18	39	1	10	1	1	1	1	0%	
7	CGST Delhi	17	23	2	4	1	1	1	1	0%	
8	CGST Hyderabad	9	5	0	0	1	1	0	0	50%	
9	CGST Jaipur	0	0	0	0	0	0	0	0	100%	
10	CGST Kolkata	32	121	3	5	1	1	1	1	0%	
11	CGST Lucknow	2	5	0	0	1	1	0	0	50%	
12	CGST Meerut	26	59	2	1	1	1	1	1	0%	
13	CGST Mumbai	10	6	4	0	1	1	1	0	25%	
14	CGST Nagpur	3	16	3	0	1	1	1	0	25%	
15	CGST Panchkula	11	5	0	1	1	1	0	1	25%	
16	CGST Pune	4	2	0	0	1	1	0	0	50%	
17	CGST Ranchi	0	0	0	0	0	0	0	0	100%	
18	CGST Guwahati	3	12	0	14	1	1	0	1	25%	
19	CGST Thiru'puram	4	18	1	4	1	1	1	1	0%	
20	CGST Vadodara	14	2	0	1	1	1	0	1	25%	
21	CGST Visakhapatnam	9	7	1	0	1	1	1	0	25%	
22	Customs Ahmedabad	13	19	0	12	1	1	0	1	25%	
23	Customs Bengaluru	6	5	0	1	1	1	0	1	25%	
24	Customs Chennai	0	3	0	0	0	1	0	0	75%	
25	Customs Delhi	14	11	4	7	1	1	1	1	0%	
26	Customs Delhi Prev.	0	0	0	0	0	0	0	0	100%	
27	Customs Kolkata	16	29	1	0	1	1	1	0	25%	
28	Customs Mumbai-I	5	2	0	0	1	1	0	0	50%	
29	Customs Mumbai-II	2	9	0	2	1	1	0	1	25%	
30	Customs Mumbai-III	0	0	0	2	0	0	0	1	75%	
31	Customs Patna Prev.	6	20	0	0	1	1	0	0	50%	
32	Customs Trichy Prev.	0	10	0	1	0	1	0	1	50%	

## Examination of High Court orders for acceptance or otherwise

S. No.	Zone	Apr-24	
		Critical	Super Critical
1	CGST Ahmedabad	X	-
2	CGST Bengaluru	-	X
3	CGST Bhopal	-	-
4	CGST Bhubaneshwar	-	X
5	CGST Chandigarh	-	-
6	CGST Chennai	X	X
7	CGST Delhi	X	X
8	CGST Hyderabad	-	-
9	CGST Jaipur	-	-
10	CGST Kolkata	X	X
11	CGST Lucknow	-	-
12	CGST Meerut	X	X
13	CGST Mumbai	X	-
14	CGST Nagpur	X	-
15	CGST Panchkula	-	X
16	CGST Pune	-	-
17	CGST Ranchi	-	-
18	CGST Guwahati	-	X
19	CGST Thiruvananthapuram	X	X
20	CGST Vadodara	-	X
21	CGST Visakhapatnam	X	-
22	Customs Ahmedabad	-	X
23	Customs Bengaluru	-	X
24	Customs Chennai	-	-
25	Customs Delhi	X	X
26	Customs Delhi Prev.	-	-
27	Customs Kolkata	X	-
28	Customs Mumbai-I	-	-
29	Customs Mumbai-II	-	X
30	Customs Mumbai-III	-	X
31	Customs Patna Prev.	-	-
32	Customs Trichy Prev.	-	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-24	
		Critical	Super Critical
1	CGST Ahmedabad	X	X
2	CGST Bengaluru	X	X
3	CGST Bhopal	-	-
4	CGST Bhubaneshwar	X	X
5	CGST Chandigarh	X	X
6	CGST Chennai	X	X
7	CGST Delhi	X	X
8	CGST Hyderabad	X	X
9	CGST Jaipur	-	-
10	CGST Kolkata	X	X
11	CGST Lucknow	X	X
12	CGST Meerut	X	X
13	CGST Mumbai	X	X
14	CGST Nagpur	X	X
15	CGST Panchkula	X	X
16	CGST Pune	X	X
17	CGST Ranchi	-	-
18	CGST Guwahati	X	X
19	CGST Thiruvananthapuram	X	X
20	CGST Vadodara	X	X
21	CGST Visakhapatnam	X	X
22	Customs Ahmedabad	X	X
23	Customs Bengaluru	X	X
24	Customs Chennai	-	X
25	Customs Delhi	X	X
26	Customs Delhi Prev.	-	-
27	Customs Kolkata	X	X
28	Customs Mumbai-I	X	X
29	Customs Mumbai-II	X	X
30	Customs Mumbai-III	-	-
31	Customs Patna Prev.	X	X
32	Customs Trichy Prev.	-	X

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

## Detailed Analysis Report (for May, 2024)

Reports for May, 2024 (containing data for April, 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 142.

Out of this, 70 cases (49%) fall under 'Super critical' category and 24 cases (17%) under 'Critical' category. As such, 66% of the total orders are awaiting decision on acceptance beyond the prescribed timelines.

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

<b>CGST Guwahati</b>	<b>(14 cases/20%)</b>
<b>Customs Ahmedabad</b>	<b>(12 cases/17%)</b>
<b>CGST Chennai</b>	<b>(10 cases/14%)</b>

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

<b>CGST Mumbai</b>	<b>(04 cases/17%)</b>
<b>Customs Delhi</b>	<b>(04 cases/17%)</b>
<b>CGST Kolkata</b>	<b>(03 cases/13%)</b>
<b>Customs Nagpur</b>	<b>(03 cases/13%)</b>

(b) The total number of **CESTAT orders** where decision is pending for acceptance or otherwise is 923.

Out of this 488 cases (53%) fall under 'Super critical' category and 272 cases (29%) in 'Critical' category. As such, 82% 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:-

<b>CGST Kolkata</b>	<b>(121 cases/25%),</b>
<b>CGST Meerut</b>	<b>(59 cases/12%),</b>
<b>Customs Chennai</b>	<b>(39 cases/8%),</b>

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

<b>CGST Kolkata</b>	<b>(32 cases/12%)</b>
<b>CGST Meerut</b>	<b>(26 cases/10%)</b>
<b>CGST Bengaluru</b>	<b>(23 cases/8%)</b>

(c) **Only 26 of the 32 zones sent the report in time.**

**Reports received from Zones on  
"Examination of High Court Orders for acceptance or  
otherwise"**  
**For April, 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	10.05.2024	2	2	0	100%	0%	Within time
2	CGST Bengaluru	10.05.2024	3	0	3	0%	100%	Within time
3	CGST Bhopal	03.05.2024	0	0	0	0%	0%	Within time
4	CGST Bhubaneshwar	10.05.2024	2	0	2	0%	100%	Within time
5	CGST Chandigarh	08.05.2024	0	0	0	0%	0%	Within time
6	CGST Chennai	09.05.2024	15	1	10	7%	67%	Within time
7	CGST Delhi	17.05.2024	11	2	4	18%	36%	7
8	CGST Hyderabad	10.05.2024	0	0	0	0%	0%	Within time
9	CGST Jaipur	08.05.2024	0	0	0	0%	0%	Within time
10	CGST Kolkata	10.05.2024	8	3	5	37%	63%	Within time
11	CGST Lucknow	10.05.2024	0	0	0	0%	0%	Within time
12	CGST Meerut	10.05.2024	4	2	1	50%	25%	Within time
13	CGST Mumbai	08.05.2024	4	4	0	100%	0%	Within time
14	CGST Nagpur	10.05.2024	3	3	0	100%	0%	Within time
15	CGST Panchkula	09.05.2024	1	0	1	0%	100%	Within time
16	CGST Pune	10.05.2024	0	0	0	0%	0%	Within time
17	CGST Ranchi	09.05.2024	0	0	0	0%	0%	Within time
18	CGST Guwahati	10.05.2024	14	0	14	0%	100%	Within time
19	CGST Thiruvananthapuram	10.05.2024	10	1	4	10%	40%	Within time
20	CGST Vadodara	10.05.2024	1	0	1	0%	100%	Within time
21	CGST Visakhapatnam	10.05.2024	3	1	0	33%	0%	Within time
22	Customs Ahmedabad	27.05.2024	13	0	12	0%	92%	17
23	Customs Bengaluru	08.05.2024	3	0	1	0%	33%	Within time
24	Customs Chennai	15.05.2024	0	0	0	0%	0%	5
25	Customs Delhi	10.05.2024	11	4	7	36%	64%	Within time

**Reports received from Zones on  
"Examination of High Court Orders for acceptance or  
otherwise"**  
**For April, 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.	09.05.2024	0	0	0	0%	0%	Within time
27	Customs Kolkata	20.05.2024	16	1	0	6%	0%	10
28	Customs Mumbai-I	09.05.2024	0	0	0	0%	0%	Within time
29	Customs Mumbai-II	17.05.2024	5	0	2	0%	40%	7
30	Customs Mumbai-III	14.05.2024	2	0	2	0%	100%	4
31	Customs Patna Prev.	10.05.2024	10	0	0	0%	0%	Within time
32	Customs Trichy Prev.	06.05.2024	1	0	1	0%	100%	Within time
				<b>142</b>	<b>24</b>	<b>70</b>	<b>17%</b>	<b>49%</b>

**Reports received from Zones on  
"Examination of CESTAT Orders for acceptance or  
otherwise"**

**For April, 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	10.05.2024	4	2	1	50%	25%	Within time
2	CGST Bengaluru	10.05.2024	44	23	16	52%	36%	Within time
3	CGST Bhopal	03.05.2024	1	0	0	0%	0%	Within time
4	CGST Bhubaneshwar	10.05.2024	45	15	17	33%	38%	Within time
5	CGST Chandigarh	08.05.2024	38	8	26	21%	68%	Within time
6	CGST Chennai	09.05.2024	67	18	39	27%	58%	Within time
7	CGST Delhi	17.05.2024	45	17	23	38%	51%	7
8	CGST Hyderabad	10.05.2024	18	9	5	50%	28%	Within time
9	CGST Jaipur	08.05.2024	0	0	0	0%	0%	Within time
10	CGST Kolkata	10.05.2024	156	32	121	21%	78%	Within time
11	CGST Lucknow	10.05.2024	16	2	5	13%	31%	Within time
12	CGST Meerut	10.05.2024	96	26	59	27%	61%	Within time
13	CGST Mumbai	08.05.2024	25	10	6	40%	24%	Within time
14	CGST Nagpur	10.05.2024	27	3	16	11%	59%	Within time
15	CGST Panchkula	09.05.2024	16	11	5	69%	31%	Within time
16	CGST Pune	10.05.2024	8	4	2	50%	25%	Within time
17	CGST Ranchi	09.05.2024	1	0	0	0%	0%	Within time
18	CGST Guwahati	10.05.2024	19	3	12	16%	63%	Within time
19	CGST Thiruvananthapuram	10.05.2024	25	4	18	16%	72%	Within time
20	CGST Vadodara	10.05.2024	16	14	2	88%	13%	Within time
21	CGST Visakhapatnam	10.05.2024	23	9	7	39%	30%	Within time
22	Customs Ahmedabad	27.05.2024	44	13	19	30%	43%	17
23	Customs Bengaluru	08.05.2024	16	6	5	38%	31%	Within time
24	Customs Chennai	15.05.2024	26	0	3	0%	12%	5
25	Customs Delhi	10.05.2024	26	14	11	54%	42%	Within time
26	Customs Delhi Prev.	09.05.2024	0	0	0	0%	0%	Within time

**Reports received from Zones on  
"Examination of CESTAT Orders for acceptance or  
otherwise"**  
**For April, 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	20.05.2024	57	16	29	28%	51%	10
28	Customs Mumbai-I	09.05.2024	8	5	2	63%	25%	Within time
29	Customs Mumbai-II	17.05.2024	15	2	9	13%	60%	7
30	Customs Mumbai-III	14.05.2024	0	0	0	0%	0%	4
31	Customs Patna Prev.	10.05.2024	26	6	20	23%	77%	Within time
32	Customs Trichy Prev.	06.05.2024	15	0	10	0%	67%	Within time
			<b>923</b>	<b>272</b>	<b>488</b>	<b>29%</b>	<b>53%</b>	

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

<b>S. No.</b>	<b>Zone</b>	<b>Apr-24</b>
1	CGST Ahmedabad	✓
2	CGST Bengaluru	✓
3	CGST Bhopal	✓
4	CGST Bhubaneshwar	✓
5	CGST Chandigarh	✓
6	CGST Chennai	✓
7	CGST Delhi	L
8	CGST Hyderabad	✓
9	CGST Jaipur	✓
10	CGST Kolkata	✓
11	CGST Lucknow	✓
12	CGST Meerut	✓
13	CGST Mumbai	✓
14	CGST Nagpur	✓
15	CGST Panchkula	✓
16	CGST Pune	✓
17	CGST Ranchi	✓
18	CGST Guwahati	✓
19	CGST Thiruvananthapuram	✓
20	CGST Vadodara	✓
21	CGST Visakhapatnam	✓
22	Customs Ahmedabad	L
23	Customs Bengaluru	✓
24	Customs Chennai	L
25	Customs Delhi	✓
26	Customs Delhi Prev.	✓
27	Customs Kolkata	L
28	Customs Mumbai-I	✓
29	Customs Mumbai-II	L
30	Customs Mumbai-III	L
31	Customs Patna Prev.	✓
32	Customs Trichy Prev.	✓
<b>SUMMARY</b>	<b>In Time</b>	<b>26</b>
	<b>Not received</b>	<b>0</b>

A.

**Grading System**

<b>Disposal</b>		<b>Marks</b>
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
<b>submission</b>		
Furnished in time		2
within week		1
After week / not submitted		0

B.

**Grading for the month of May, 2024****Timely disposal and submission of report ( Grading System)****(for the month of May, 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	Funished after week/not submitted				
a	b	c	d	e	f	g	h	i	j	l	k	m
1	CGST Jaipur	5	0	0	0	2	0	0	7	7	I	I
2	Customs Delhi Prev.	5	0	0	0	2	0	0	7	7	I	I
3	CGST Bhopal	0	0	0	0	2	0	0	2	2	II	II
4	CGST Ranchi	0	0	0	0	2	0	0	2	2	II	II
5	Customs Trichy Prev.	0	0	-5	0	2	0	0	-3	-3	III	III
6	Customs Chennai	0	0	-5	0	0	1	0	-4	-4	IV	IV
7	Customs Mumbai-III	0	0	-5	0	0	1	0	-4	-4	IV	IV
8	CGST Ahmedabad	0	0	-5	-2	2	0	0	-5	-5	V	V
9	CGST Bengaluru	0	0	-5	-2	2	0	0	-5	-5	V	V
10	CGST Bhubaneshwar	0	0	-5	-2	2	0	0	-5	-5	V	V
11	CGST Chandigarh	0	0	-5	-2	2	0	0	-5	-5	V	V
12	CGST Chennai	0	0	-5	-2	2	0	0	-5	-5	V	V
13	CGST Hyderabad	0	0	-5	-2	2	0	0	-5	-5	V	V
14	CGST Kolkata	0	0	-5	-2	2	0	0	-5	-5	V	V
15	CGST Lucknow	0	0	-5	-2	2	0	0	-5	-5	V	V
16	CGST Meerut	0	0	-5	-2	2	0	0	-5	-5	V	V
17	CGST Mumbai	0	0	-5	-2	2	0	0	-5	-5	V	V
18	CGST Nagpur	0	0	-5	-2	2	0	0	-5	-5	V	V
19	CGST Panchkula	0	0	-5	-2	2	0	0	-5	-5	V	V
20	CGST Pune	0	0	-5	-2	2	0	0	-5	-5	V	V
21	CGST Guwahati	0	0	-5	-2	2	0	0	-5	-5	V	V
22	CGST Thirupuram	0	0	-5	-2	2	0	0	-5	-5	V	V
23	CGST Vadodara	0	0	-5	-2	2	0	0	-5	-5	V	V
24	CGST Visakhapatnam	0	0	-5	-2	2	0	0	-5	-5	V	V
25	Customs Bengaluru	0	0	-5	-2	2	0	0	-5	-5	V	V
26	Customs Delhi	0	0	-5	-2	2	0	0	-5	-5	V	V
27	Customs Mumbai-I	0	0	-5	-2	2	0	0	-5	-5	V	V
28	Customs Patna Prev.	0	0	-5	-2	2	0	0	-5	-5	V	V
29	CGST Delhi	0	0	-5	-2	0	1	0	-6	-6	VI	VI
30	Customs Mumbai-II	0	0	-5	-2	0	1	0	-6	-6	VI	VI
31	Customs Kolkata	0	0	-5	-2	0	0	0	-7	-7	VII	VII
32	Customs Ahmedabad	0	0	-5	-2	0	0	0	-7	-7	VII	VII

**TOP PERFORMING ZONE OVER THE PERIOD APR 2024**

<b>S. No.</b>	<b>Month</b>	<b>Top performing Zones</b>			
1	Apr-24	CGST Bhopal	CGST Jaipur	CGST Ranchi	Customs Delhi Prev.

**WORST PERFORMING ZONES OVER THE PERIOD APR 2024**

<b>S. No.</b>	<b>Month</b>	<b>Worst performing Zones</b>					
1	Apr-24	CGST Chennai	CGST Delhi	CGST Kolkata	CGST Meerut	CGST Thiru'puram	Customs Delhi

### HIGH COURT

	Mar-24	Apr-24	Difference from previous month	%age (+/-)
<b>Super critical cases</b>	54	70	16	30%
<b>Critical cases</b>	14	24	10	71%

### CESTAT

	Mar-24	Apr-24	Difference from previous month	%age (+/-)
<b>Super critical cases</b>	419	488	69	16%
<b>Critical cases</b>	249	272	23	9%