

**Vivek Ranjan**

**विवेक रंजन**

विशेष सचिव एवं सदस्य

Special Secretary & Member



सत्यमेव जयते



आजादी 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

26<sup>th</sup> June, 2024

Dear *Colleague*,

An analysis of the Zonal performance in timely filing/processing of appeal cases over the period April, 2024 - May, 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 June 2024 (containing data for May 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 May, 2024 within the prescribed timelines.

3. It is observed from summary of report that a number of cases are still finding place in the Critical/Super Critical Category. Being legal matter and time-bound matter, action is needed to address such matters on priority.

4. It is requested to ensure that the court orders are examined immediately on receipt for acceptance or otherwise. Please also ensure that cases in the super critical/critical category are attended to on a priority basis.

With *regards*,

Yours sincerely

*Encl: As above.*

*Vivek Ranjan*  
(Vivek Ranjan)

To:

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

## Summary of Zonal Performance

### over April' 2024 to May' 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 2) zone appeared in		No. of months (out of 2) 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	4	1	6	0	2	1	2	0	38%	
2	CGST Bengaluru	34	43	4	5	2	2	1	2	13%	
3	CGST Bhopal	0	0	0	0	0	0	0	0	100%	
4	CGST Bhubaneshwar	38	34	0	4	2	2	0	2	25%	
5	CGST Chandigarh	25	55	0	1	2	2	0	1	38%	
6	CGST Chennai	59	76	2	11	2	2	2	2	0%	
7	CGST Delhi	31	44	3	9	2	2	2	2	0%	
8	CGST Hyderabad	10	14	0	0	2	2	0	0	50%	
9	CGST Jaipur	0	0	0	0	0	0	0	0	100%	
10	CGST Kolkata	65	209	4	11	2	2	2	2	0%	
11	CGST Lucknow	2	10	0	0	1	2	0	0	63%	
12	CGST Meerut	52	134	2	3	2	2	1	2	13%	
13	CGST Mumbai	23	9	4	1	2	2	1	1	25%	
14	CGST Nagpur	5	28	3	0	2	2	1	0	38%	
15	CGST Panchkula	14	11	0	1	2	2	0	1	38%	
16	CGST Pune	6	4	0	1	2	2	0	1	38%	
17	CGST Ranchi	0	0	0	0	0	0	0	0	100%	
18	CGST Guwahati	19	24	0	28	2	2	0	2	25%	
19	CGST Thiru'puram	7	35	4	8	2	2	2	2	0%	
20	CGST Vadodara	22	6	1	1	2	2	1	1	25%	
21	CGST Visakhapatnam	16	22	4	0	2	2	2	0	25%	
22	Customs Ahmedabad	18	33	0	12	2	2	0	1	38%	
23	Customs Bengaluru	24	15	0	1	2	2	0	1	38%	
24	Customs Chennai	9	8	0	0	1	2	0	0	63%	
25	Customs Delhi	38	22	6	16	2	2	2	2	0%	
26	Customs Delhi Prev.	2	0	0	0	1	0	0	0	88%	
27	Customs Kolkata	30	63	5	2	2	2	2	1	13%	
28	Customs Mumbai-I	9	3	0	0	2	2	0	0	50%	
29	Customs Mumbai-II	6	18	0	6	2	2	0	2	25%	
30	Customs Mumbai-III	1	0	0	2	1	0	0	1	75%	
31	Customs Patna Prev.	15	31	0	0	2	2	0	0	50%	
32	Customs Trichy Prev.	2	16	0	2	1	2	0	2	38%	

**Examination of High Court orders**  
**for acceptance or otherwise**

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

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

## Detailed Analysis Report **(for June, 2024)**

Reports for June, 2024 (containing data for May, 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 115.

Out of this, 55 cases (48%) fall under 'Super critical' category and 24 cases (21%) under 'Critical' category. As such, 69% 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/25%)</b>
<b>Customs Delhi</b>	<b>(09 cases/16%)</b>
<b>CGST Kolkata</b>	<b>(06 cases/11%)</b>

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

<b>CGST Ahmedabad</b>	<b>(04 cases/17%)</b>
<b>CGST Bengaluru</b>	<b>(04 cases/17%)</b>
<b>Customs Kolkata</b>	<b>(04 cases/17%)</b>

(b) The total number of **CESTAT orders** where decision is pending for acceptance or otherwise is 978.

Out of this 480 cases (49%) fall under 'Super critical' category and 314 cases (32%) in 'Critical' category. As such, 81% 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>(88 cases/18%),</b>
<b>CGST Meerut</b>	<b>(75 cases/16%),</b>
<b>CGST Chennai</b>	<b>(37 cases/8%),</b>

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

<b>CGST Chennai</b>	<b>(41 cases/13%)</b>
<b>CGST Kolkata</b>	<b>(33 cases/11%)</b>
<b>CGST Meerut</b>	<b>(26 cases/8%)</b>

(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 May, 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	10.06.2024	4	4	0	100%	0%	Within time
2	CGST Bengaluru	11.06.2024	6	4	2	67%	33%	1
3	CGST Bhopal	05.06.2024	0	0	0	0%	0%	Within time
4	CGST Bhubaneshwar	07.06.2024	2	0	2	0%	100%	Within time
5	CGST Chandigarh	10.06.2024	1	0	1	0%	100%	Within time
6	CGST Chennai	11.06.2024	6	1	1	17%	17%	1
7	CGST Delhi	07.06.2024	9	1	5	11%	56%	Within time
8	CGST Hyderabad	10.06.2024	0	0	0	0%	0%	Within time
9	CGST Jaipur	10.06.2024	2	0	0	0%	0%	Within time
10	CGST Kolkata	10.06.2024	7	1	6	14%	86%	Within time
11	CGST Lucknow	10.06.2024	0	0	0	0%	0%	Within time
12	CGST Meerut	10.06.2024	3	0	2	0%	67%	Within time
13	CGST Mumbai	10.06.2024	1	0	1	0%	100%	Within time
14	CGST Nagpur	10.06.2024	0	0	0	0%	0%	Within time
15	CGST Panchkula	11.06.2024	1	0	0	0%	0%	1
16	CGST Pune	12.06.2024	1	0	1	0%	100%	2
17	CGST Ranchi	10.06.2024	0	0	0	0%	0%	Within time
18	CGST Guwahati	11.06.2024	15	0	14	0%	93%	1
19	CGST Thiruvananthapuram	10.06.2024	10	3	4	30%	40%	Within time
20	CGST Vadodara	10.06.2024	1	1	0	100%	0%	Within time
21	CGST Visakhapatnam	10.06.2024	3	3	0	100%	0%	Within time
22	Customs Ahmedabad	24.06.2024	0	0	0	0%	0%	14
23	Customs Bengaluru	11.06.2024	1	0	0	0%	0%	1
24	Customs Chennai	19.06.2024	0	0	0	0%	0%	9
25	Customs Delhi	09.06.2024	14	2	9	14%	64%	Within time

**Reports received from Zones on  
"Examination of High Court Orders for acceptance or  
otherwise"**  
**For May, 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.	11.06.2024	0	0	0	0%	0%	1
27	Customs Kolkata	21.06.2024	14	4	2	29%	14%	11
28	Customs Mumbai-I	11.06.2024	0	0	0	0%	0%	1
29	Customs Mumbai-II	19.06.2024	12	0	4	0%	33%	9
30	Customs Mumbai-III	12.06.2024	0	0	0	0%	0%	2
31	Customs Patna Prev.	13.06.2024	1	0	0	0%	0%	3
32	Customs Trichy Prev.	04.06.2024	1	0	1	0%	100%	Within time
			<b>115</b>	<b>24</b>	<b>55</b>	<b>21%</b>	<b>48%</b>	

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

**For May, 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	10.06.2024	2	2	0	100%	0%	Within time
2	CGST Bengaluru	11.06.2024	75	11	27	15%	36%	1
3	CGST Bhopal	05.06.2024	0	0	0	0%	0%	Within time
4	CGST Bhubaneshwar	07.06.2024	53	23	17	43%	32%	Within time
5	CGST Chandigarh	10.06.2024	47	17	29	36%	62%	Within time
6	CGST Chennai	11.06.2024	91	41	37	45%	41%	1
7	CGST Delhi	07.06.2024	36	14	21	39%	58%	Within time
8	CGST Hyderabad	10.06.2024	10	1	9	10%	90%	Within time
9	CGST Jaipur	10.06.2024	22	0	0	0%	0%	Within time
10	CGST Kolkata	10.06.2024	123	33	88	27%	72%	Within time
11	CGST Lucknow	10.06.2024	8	0	5	0%	63%	Within time
12	CGST Meerut	10.06.2024	120	26	75	22%	63%	Within time
13	CGST Mumbai	10.06.2024	24	13	3	54%	13%	Within time
14	CGST Nagpur	10.06.2024	14	2	12	14%	86%	Within time
15	CGST Panchkula	11.06.2024	13	3	6	23%	46%	1
16	CGST Pune	12.06.2024	6	2	2	33%	33%	2
17	CGST Ranchi	10.06.2024	0	0	0	0%	0%	Within time
18	CGST Guwahati	11.06.2024	28	16	12	57%	43%	1
19	CGST Thiruvananthapuram	10.06.2024	21	3	17	14%	81%	Within time
20	CGST Vadodara	10.06.2024	18	8	4	44%	22%	Within time
21	CGST Visakhapatnam	10.06.2024	22	7	15	32%	68%	Within time
22	Customs Ahmedabad	24.06.2024	25	5	14	20%	56%	14
23	Customs Bengaluru	11.06.2024	39	18	10	46%	26%	1
24	Customs Chennai	19.06.2024	15	9	5	60%	33%	9
25	Customs Delhi	09.06.2024	35	24	11	69%	31%	Within time

**Reports received from Zones on  
"Examination of CESTAT Orders for acceptance or  
otherwise"**  
**For May, 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.	11.06.2024	2	2	0	100%	0%	1
27	Customs Kolkata	21.06.2024	64	14	34	22%	53%	11
28	Customs Mumbai-I	11.06.2024	7	4	1	57%	14%	1
29	Customs Mumbai-II	19.06.2024	28	4	9	14%	32%	9
30	Customs Mumbai-III	12.06.2024	2	1	0	50%	0%	2
31	Customs Patna Prev.	13.06.2024	20	9	11	45%	55%	3
32	Customs Trichy Prev.	04.06.2024	8	2	6	25%	75%	Within time
			<b>978</b>	<b>314</b>	<b>480</b>	<b>32%</b>	<b>49%</b>	

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

<b>S. No.</b>	<b>Zone</b>	<b>May-24</b>
1	CGST Ahmedabad	✓
2	CGST Bengaluru	✗
3	CGST Bhopal	✓
4	CGST Bhubaneshwar	✓
5	CGST Chandigarh	✓
6	CGST Chennai	✗
7	CGST Delhi	✓
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	✗
23	Customs Bengaluru	✗
24	Customs Chennai	✗
25	Customs Delhi	✓
26	Customs Delhi Prev.	✗
27	Customs Kolkata	✗
28	Customs Mumbai-I	✗
29	Customs Mumbai-II	✗
30	Customs Mumbai-III	✗
31	Customs Patna Prev.	✗
32	Customs Trichy Prev.	✓
<b>SUMMARY</b>	<b>In Time</b>	<b>18</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 June, 2024****Timely disposal and submission of report ( Grading System)****(for the month of June, 2024)**

S.No.	Zone	Disposal				Submission			Total Marks (For the Month)	Cumulative marks	Rank (For the Month)	Rank (Cumulative)
a	b	c	d	e	f	g	h	i	j	k	m	
1	<b>CGST Bhopal</b>	5	0	0	0	2	0	0	7	9	I	I
2	<b>CGST Ranchi</b>	5	0	0	0	2	0	0	7	9	I	I
3	<b>CGST Jaipur</b>	0	0	0	0	2	0	0	2	9	II	I
4	<b>CGST Ahmedabad</b>	0	0	0	-2	2	0	0	0	-5	III	III
5	<b>Customs Delhi Prev.</b>	0	0	0	-2	0	1	0	-1	6	IV	II
6	<b>Customs Mumbai-III</b>	0	0	0	-2	0	1	0	-1	-5	IV	III
7	<b>CGST Lucknow</b>	0	0	-5	0	2	0	0	-3	-8	V	IV
8	<b>CGST Bhubaneshwar</b>	0	0	-5	-2	2	0	0	-5	-10	VI	V
9	<b>CGST Chandigarh</b>	0	0	-5	-2	2	0	0	-5	-10	VI	V
10	<b>CGST Delhi</b>	0	0	-5	-2	2	0	0	-5	-11	VI	VI
11	<b>CGST Hyderabad</b>	0	0	-5	-2	2	0	0	-5	-10	VI	V
12	<b>CGST Kolkata</b>	0	0	-5	-2	2	0	0	-5	-10	VI	V
13	<b>CGST Meerut</b>	0	0	-5	-2	2	0	0	-5	-10	VI	V
14	<b>CGST Mumbai</b>	0	0	-5	-2	2	0	0	-5	-10	VI	V
15	<b>CGST Nagpur</b>	0	0	-5	-2	2	0	0	-5	-10	VI	V
16	<b>CGST Thirupuram</b>	0	0	-5	-2	2	0	0	-5	-10	VI	V
17	<b>CGST Vadodara</b>	0	0	-5	-2	2	0	0	-5	-10	VI	V
18	<b>CGST Visakhapatnam</b>	0	0	-5	-2	2	0	0	-5	-10	VI	V
19	<b>Customs Delhi</b>	0	0	-5	-2	2	0	0	-5	-10	VI	V
20	<b>Customs Trichy Prev.</b>	0	0	-5	-2	2	0	0	-5	-8	VI	IV
21	<b>CGST Bengaluru</b>	0	0	-5	-2	0	1	0	-6	-11	VII	VI
22	<b>CGST Chennai</b>	0	0	-5	-2	0	1	0	-6	-11	VII	VI
23	<b>CGST Panchkula</b>	0	0	-5	-2	0	1	0	-6	-11	VII	VI
24	<b>CGST Pune</b>	0	0	-5	-2	0	1	0	-6	-11	VII	VI
25	<b>CGST Guwahati</b>	0	0	-5	-2	0	1	0	-6	-11	VII	VI
26	<b>Customs Bengaluru</b>	0	0	-5	-2	0	1	0	-6	-11	VII	VI
27	<b>Customs Mumbai-I</b>	0	0	-5	-2	0	1	0	-6	-11	VII	VI
28	<b>Customs Patna Prev.</b>	0	0	-5	-2	0	1	0	-6	-11	VII	VI
29	<b>Customs Ahmedabad</b>	0	0	-5	-2	0	0	0	-7	-14	VIII	VIII
30	<b>Customs Chennai</b>	0	0	-5	-2	0	0	0	-7	-11	VIII	VI
31	<b>Customs Kolkata</b>	0	0	-5	-2	0	0	0	-7	-14	VIII	VIII
32	<b>Customs Mumbai-II</b>	0	0	-5	-2	0	0	0	-7	-13	VIII	VII

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

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

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

<b>S. No.</b>	<b>Month</b>	<b>Worst performing Zones</b>			
1	May-24	Customs Ahmedabad	Customs Chennai	Customs Kolkata	Customs Mumbai-II
2	Apr-24	Customs Ahmedabad	Customs Kolkata	Customs Mumbai-II	CGST Delhi