

**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

29<sup>th</sup> July, 2024

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Dear *Colleague,*

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

3. Needless to state that the cases figuring in 'critical' and 'super critical' categories in High Court and CESTAT, respectively need closer attention for ensuring time bound action.

4. The Zonal Pr. Chief Commissioners/Chief Commissioners are again advised to ensure regular monitoring of High Court and CESTAT website followed by prompt action in deserving cases so that no case figures in 'critical' and 'super critical' category.

With *regards,*

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' 2024 to June' 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 3) zone appeared in |                         | No. of months (out of 3) 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                       | 58%              |
| 2      | CGST Bengaluru       | 50                       | 103                     | 4                        | 5                       | 3   | 3                       | 1   | 2                       | 25%              |
| 3      | CGST Bhopal          | 0                        | 0                       | 0                        | 0                       | 0   | 0                       | 0   | 0                       | 100%             |
| 4      | CGST Bhubaneshwar    | 61                       | 47                      | 0                        | 5                       | 3   | 3                       | 0   | 3                       | 25%              |
| 5      | CGST Chandigarh      | 33                       | 83                      | 0                        | 1                       | 3   | 3                       | 0   | 1                       | 42%              |
| 6      | CGST Chennai         | 86                       | 140                     | 2                        | 12                      | 3   | 3                       | 2   | 3                       | 8%               |
| 7      | CGST Delhi           | 40                       | 64                      | 3                        | 16                      | 3   | 3                       | 2   | 3                       | 8%               |
| 8      | CGST Hyderabad       | 12                       | 20                      | 0                        | 0                       | 3   | 3                       | 0   | 0                       | 50%              |
| 9      | CGST Jaipur          | 0                        | 0                       | 0                        | 0                       | 0   | 0                       | 0   | 0                       | 100%             |
| 10     | CGST Kolkata         | 118                      | 275                     | 4                        | 15                      | 3   | 3                       | 2   | 3                       | 8%               |
| 11     | CGST Lucknow         | 3                        | 13                      | 0                        | 0                       | 2   | 3                       | 0   | 0                       | 58%              |
| 12     | CGST Meerut          | 68                       | 230                     | 2                        | 3                       | 3   | 3                       | 1   | 2                       | 25%              |
| 13     | CGST Mumbai          | 25                       | 23                      | 4                        | 1                       | 3   | 3                       | 1   | 1                       | 33%              |
| 14     | CGST Nagpur          | 7                        | 35                      | 3                        | 0                       | 3   | 3                       | 1   | 0                       | 42%              |
| 15     | CGST Panchkula       | 16                       | 19                      | 0                        | 1                       | 3   | 3                       | 0   | 1                       | 42%              |
| 16     | CGST Pune            | 10                       | 7                       | 0                        | 1                       | 3   | 3                       | 0   | 1                       | 42%              |
| 17     | CGST Ranchi          | 0                        | 0                       | 0                        | 0                       | 0   | 0                       | 0   | 0                       | 100%             |
| 18     | CGST Guwahati        | 26                       | 46                      | 0                        | 42                      | 3   | 3                       | 0   | 3                       | 25%              |
| 19     | CGST Thiru'puram     | 8                        | 50                      | 7                        | 12                      | 3   | 3                       | 3   | 3                       | 0%               |
| 20     | CGST Vadodara        | 32                       | 8                       | 1                        | 2                       | 3   | 3                       | 1   | 2                       | 25%              |
| 21     | CGST Visakhapatnam   | 18                       | 39                      | 4                        | 0                       | 3   | 3                       | 2   | 0                       | 33%              |
| 22     | Customs Ahmedabad    | 22                       | 45                      | 0                        | 12                      | 3   | 3                       | 0   | 1                       | 42%              |
| 23     | Customs Bengaluru    | 26                       | 36                      | 1                        | 2                       | 3   | 3                       | 1   | 2                       | 25%              |
| 24     | Customs Chennai      | 13                       | 11                      | 1                        | 0                       | 2   | 3                       | 1   | 0                       | 50%              |
| 25     | Customs Delhi        | 49                       | 36                      | 7                        | 24                      | 3   | 3                       | 3   | 3                       | 0%               |
| 26     | Customs Delhi Prev.  | 4                        | 2                       | 0                        | 0                       | 2   | 1                       | 0   | 0                       | 75%              |
| 27     | Customs Kolkata      | 44                       | 90                      | 9                        | 3                       | 3   | 3                       | 3   | 2                       | 8%               |
| 28     | Customs Mumbai-I     | 13                       | 7                       | 1                        | 0                       | 3   | 3                       | 1   | 0                       | 42%              |
| 29     | Customs Mumbai-II    | 7                        | 35                      | 3                        | 10                      | 3   | 3                       | 1   | 3                       | 17%              |
| 30     | Customs Mumbai-III   | 1                        | 2                       | 0                        | 2                       | 1   | 1                       | 0   | 1                       | 75%              |
| 31     | Customs Patna Prev.  | 15                       | 51                      | 0                        | 0                       | 2   | 3                       | 0   | 0                       | 58%              |
| 32     | Customs Trichy Prev. | 2                        | 20                      | 0                        | 2                       | 1   | 3                       | 0   | 2                       | 50%              |

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

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

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

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

Reports for July, 2024 (containing data for June, 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 104.

Out of this, 46 cases (44%) fall under 'Super critical' category and 14 cases (13%) under 'Critical' category. As such, 57% 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/30%)</b> |
| <b>Customs Delhi</b> | <b>(08 cases/17%)</b> |
| <b>CGST Delhi</b>    | <b>(07 cases/15%)</b> |

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

|                                |                       |
|--------------------------------|-----------------------|
| <b>Customs Kolkata</b>         | <b>(04 cases/29%)</b> |
| <b>CGST Thiruvananthapuram</b> | <b>(03 cases/21%)</b> |
| <b>Customs Mumbai-II</b>       | <b>(03 cases/21%)</b> |

(b) The total number of **CESTAT orders** where decision is pending for acceptance or otherwise is 909.

Out of this 570 cases (63%) fall under 'Super critical' category and 227 cases (25%) in 'Critical' category. As such, 88% 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 Meerut</b>  | <b>(96 cases/17%),</b> |
| <b>CGST Kolkata</b> | <b>(66 cases/12%),</b> |
| <b>CGST Chennai</b> | <b>(64 cases/11%),</b> |

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

|                         |                       |
|-------------------------|-----------------------|
| <b>CGST Kolkata</b>     | <b>(53 cases/23%)</b> |
| <b>CGST Chennai</b>     | <b>(27 cases/12%)</b> |
| <b>CGST Bhubaneswar</b> | <b>(23 cases/10%)</b> |

(c) **Only 23 of the 32 zones sent the report in time.**

**Reports received from Zones on  
"Examination of High Court Orders for acceptance or  
otherwise"  
For June, 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          | 09.07.2024         | 0  | 0                        | 0              | 0%                                     | 0%             | Within time                   |
| 2     | CGST Bengaluru          | 12.07.2024         | 1  | 0                        | 0              | 0%                                     | 0%             | 2                             |
| 3     | CGST Bhopal             | 08.07.2024         | 0  | 0                        | 0              | 0%                                     | 0%             | Within time                   |
| 4     | CGST Bhubaneshwar       | 10.07.2024         | 1  | 0                        | 1              | 0%                                     | 100%           | Within time                   |
| 5     | CGST Chandigarh         | 10.07.2024         | 0  | 0                        | 0              | 0%                                     | 0%             | Within time                   |
| 6     | CGST Chennai            | 11.07.2024         | 9  | 0                        | 1              | 0%                                     | 11%            | 1                             |
| 7     | CGST Delhi              | 09.07.2024         | 7  | 0                        | 7              | 0%                                     | 100%           | Within time                   |
| 8     | CGST Hyderabad          | 10.07.2024         | 0  | 0                        | 0              | 0%                                     | 0%             | Within time                   |
| 9     | CGST Jaipur             | 09.07.2024         | 0  | 0                        | 0              | 0%                                     | 0%             | Within time                   |
| 10    | CGST Kolkata            | 10.07.2024         | 4  | 0                        | 4              | 0%                                     | 100%           | Within time                   |
| 11    | CGST Lucknow            | 10.07.2024         | 0  | 0                        | 0              | 0%                                     | 0%             | Within time                   |
| 12    | CGST Meerut             | 10.07.2024         | 0  | 0                        | 0              | 0%                                     | 0%             | Within time                   |
| 13    | CGST Mumbai             | 10.07.2024         | 5  | 0                        | 0              | 0%                                     | 0%             | Within time                   |
| 14    | CGST Nagpur             | 10.07.2024         | 0  | 0                        | 0              | 0%                                     | 0%             | Within time                   |
| 15    | CGST Panchkula          | 09.07.2024         | 0  | 0                        | 0              | 0%                                     | 0%             | Within time                   |
| 16    | CGST Pune               | 08.07.2024         | 0  | 0                        | 0              | 0%                                     | 0%             | Within time                   |
| 17    | CGST Ranchi             | 10.07.2024         | 0  | 0                        | 0              | 0%                                     | 0%             | Within time                   |
| 18    | CGST Guwahati           | 11.07.2024         | 14   | 0                        | 14             | 0%                                     | 100%           | 1                             |
| 19    | CGST Thiruvananthapuram | 10.07.2024         | 10   | 3                        | 4              | 30%                                    | 40%            | Within time                   |
| 20    | CGST Vadodara           | 10.07.2024         | 3  | 0                        | 1              | 0%                                     | 33%            | Within time                   |
| 21    | CGST Visakhapatnam      | 09.07.2024         | 0  | 0                        | 0              | 0%                                     | 0%             | Within time                   |
| 22    | Customs Ahmedabad       | 04.07.2024         | 5  | 0                        | 0              | 0%                                     | 0%             | Within time                   |
| 23    | Customs Bengaluru       | 10.07.2024         | 4  | 1                        | 1              | 25%                                    | 25%            | Within time                   |
| 24    | Customs Chennai         | 15.07.2024         | 1  | 1                        | 0              | 100%                                   | 0%             | 5                             |
| 25    | Customs Delhi           | 09.07.2024         | 9  | 1                        | 8              | 11%                                    | 89%            | Within time                   |

**Reports received from Zones on  
"Examination of High Court Orders for acceptance or  
otherwise"  
For June, 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.  | 19.07.2024         | 0  | 0                        | 0              | 0%                                     | 0%             | 9                             |
| 27    | Customs Kolkata      | 25.07.2024         | 7  | 4                        | 1              | 57%                                    | 14%            | 15                            |
| 28    | Customs Mumbai-I     | 12.07.2024         | 8  | 1                        | 0              | 13%                                    | 0%             | 2                             |
| 29    | Customs Mumbai-II    | 19.07.2024         | 11   | 3                        | 4              | 27%                                    | 36%            | 9                             |
| 30    | Customs Mumbai-III   | 18.07.2024         | 0  | 0                        | 0              | 0%                                     | 0%             | 8                             |
| 31    | Customs Patna Prev.  | 10.07.2024         | 4  | 0                        | 0              | 0%                                     | 0%             | Within time                   |
| 32    | Customs Trichy Prev. | 05.07.2024         | 1  | 0                        | 0              | 0%                                     | 0%             | Within time                   |
|       |                      |                    | <b>104</b>   | <b>14</b>                | <b>46</b>      | <b>13%</b>                             | <b>44%</b>     |                               |

**Reports received from Zones on  
"Examination of CESTAT Orders for acceptance or  
otherwise"  
For June, 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          | 09.07.2024         | 2  | 0                        | 0              | 0%                                  | 0%             | Within time                   |
| 2     | CGST Bengaluru          | 12.07.2024         | 89   | 16                       | 60             | 18%                                 | 67%            | 2                             |
| 3     | CGST Bhopal             | 08.07.2024         | 0  | 0                        | 0              | 0%                                  | 0%             | Within time                   |
| 4     | CGST Bhubaneswar        | 10.07.2024         | 50   | 23                       | 13             | 46%                                 | 26%            | Within time                   |
| 5     | CGST Chandigarh         | 10.07.2024         | 38   | 8                        | 28             | 21%                                 | 74%            | Within time                   |
| 6     | CGST Chennai            | 11.07.2024         | 96   | 27                       | 64             | 28%                                 | 67%            | 1                             |
| 7     | CGST Delhi              | 09.07.2024         | 31   | 9                        | 20             | 29%                                 | 65%            | Within time                   |
| 8     | CGST Hyderabad          | 10.07.2024         | 9  | 2                        | 6              | 22%                                 | 67%            | Within time                   |
| 9     | CGST Jaipur             | 09.07.2024         | 2  | 0                        | 0              | 0%                                  | 0%             | Within time                   |
| 10    | CGST Kolkata            | 10.07.2024         | 122  | 53                       | 66             | 43%                                 | 54%            | Within time                   |
| 11    | CGST Lucknow            | 10.07.2024         | 5  | 1                        | 3              | 20%                                 | 60%            | Within time                   |
| 12    | CGST Meerut             | 10.07.2024         | 123  | 16                       | 96             | 13%                                 | 78%            | Within time                   |
| 13    | CGST Mumbai             | 10.07.2024         | 28   | 2                        | 14             | 7%                                  | 50%            | Within time                   |
| 14    | CGST Nagpur             | 10.07.2024         | 9  | 2                        | 7              | 22%                                 | 78%            | Within time                   |
| 15    | CGST Panchkula          | 09.07.2024         | 14   | 2                        | 8              | 14%                                 | 57%            | Within time                   |
| 16    | CGST Pune               | 08.07.2024         | 12   | 4                        | 3              | 33%                                 | 25%            | Within time                   |
| 17    | CGST Ranchi             | 10.07.2024         | 0  | 0                        | 0              | 0%                                  | 0%             | Within time                   |
| 18    | CGST Guwahati           | 11.07.2024         | 31   | 7                        | 22             | 23%                                 | 71%            | 1                             |
| 19    | CGST Thiruvananthapuram | 10.07.2024         | 20   | 1                        | 15             | 5%                                  | 75%            | Within time                   |
| 20    | CGST Vadodara           | 10.07.2024         | 12   | 10                       | 2              | 83%                                 | 17%            | Within time                   |
| 21    | CGST Visakhapatnam      | 09.07.2024         | 21   | 2                        | 17             | 10%                                 | 81%            | Within time                   |
| 22    | Customs Ahmedabad       | 04.07.2024         | 16   | 4                        | 12             | 25%                                 | 75%            | Within time                   |
| 23    | Customs Bengaluru       | 10.07.2024         | 25   | 2                        | 21             | 8%                                  | 84%            | Within time                   |
| 24    | Customs Chennai         | 15.07.2024         | 7  | 4                        | 3              | 57%                                 | 43%            | 5                             |
| 25    | Customs Delhi           | 09.07.2024         | 25   | 11                       | 14             | 44%                                 | 56%            | Within time                   |



**Reports received from Zones on  
"Examination of CESTAT Orders for acceptance or  
otherwise"  
For June, 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.  | 19.07.2024         | 4  | 2                        | 2              | 50%                                 | 50%            | 9                             |
| 27    | Customs Kolkata      | 25.07.2024         | 51   | 14                       | 27             | 27%                                 | 53%            | 15                            |
| 28    | Customs Mumbai-I     | 12.07.2024         | 10   | 4                        | 4              | 40%                                 | 40%            | 2                             |
| 29    | Customs Mumbai-II    | 19.07.2024         | 23   | 1                        | 17             | 4%                                  | 74%            | 9                             |
| 30    | Customs Mumbai-III   | 18.07.2024         | 2  | 0                        | 2              | 0%                                  | 100%           | 8                             |
| 31    | Customs Patna Prev.  | 10.07.2024         | 23   | 0                        | 20             | 0%                                  | 87%            | Within time                   |
| 32    | Customs Trichy Prev. | 05.07.2024         | 9  | 0                        | 4              | 0%                                  | 44%            | Within time                   |
|       |                      |                    | <b>909</b>   | <b>227</b>               | <b>570</b>     | <b>25%</b>                          | <b>63%</b>     |                               |

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

| S. No.  | Zone                    | Apr-24 | May-24 | Jun-24 |
|---------|-------------------------|--------|--------|--------|
| 1       | CGST Ahmedabad          | ✓      | ✓      | ✓      |
| 2       | CGST Bengaluru          | ✓      | L      | L      |
| 3       | CGST Bhopal             | ✓      | ✓      | ✓      |
| 4       | CGST Bhubaneswar        | ✓      | ✓      | ✓      |
| 5       | CGST Chandigarh         | ✓      | ✓      | ✓      |
| 6       | CGST Chennai            | ✓      | L      | L      |
| 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          | ✓      | L      | ✓      |
| 16      | CGST Pune               | ✓      | L      | ✓      |
| 17      | CGST Ranchi             | ✓      | ✓      | ✓      |
| 18      | CGST Guwahati           | ✓      | L      | L      |
| 19      | CGST Thiruvananthapuram | ✓      | ✓      | ✓      |
| 20      | CGST Vadodara           | ✓      | ✓      | ✓      |
| 21      | CGST Visakhapatnam      | ✓      | ✓      | ✓      |
| 22      | Customs Ahmedabad       | L      | L      | ✓      |
| 23      | Customs Bengaluru       | ✓      | L      | ✓      |
| 24      | Customs Chennai         | L      | L      | L      |
| 25      | Customs Delhi           | ✓      | ✓      | ✓      |
| 26      | Customs Delhi Prev.     | ✓      | L      | L      |
| 27      | Customs Kolkata         | L      | L      | L      |
| 28      | Customs Mumbai-I        | ✓      | L      | L      |
| 29      | Customs Mumbai-II       | L      | L      | L      |
| 30      | Customs Mumbai-III      | L      | L      | L      |
| 31      | Customs Patna Prev.     | ✓      | L      | ✓      |
| 32      | Customs Trichy Prev.    | ✓      | ✓      | ✓      |
| SUMMARY | In Time                 | 26     | 18     | 23     |
|         | Not received            | 0      | 0      | 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 July, 2024****Timely disposal and submission of report ( Grading System)****(for the month of July, 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                           | 16               | I                    | I                 |
| 2     | CGST Ranchi          | 5  | 0  | 0                                | 0                          | 2                 | 0                     | 0                                  | 7                           | 16               | I                    | I                 |
| 3     | CGST Ahmedabad       | 0  | 0  | 0                                | 0                          | 2                 | 0                     | 0                                  | 2                           | -3               | II                   | IV                |
| 4     | CGST Jaipur          | 0  | 0  | 0                                | 0                          | 2                 | 0                     | 0                                  | 2                           | 11               | II                   | II                |
| 5     | Customs Patna Prev.  | 0  | 0  | -5                               | 0                          | 2                 | 0                     | 0                                  | -3                          | -14              | III                  | VIII              |
| 6     | Customs Trichy Prev. | 0  | 0  | -5                               | 0                          | 2                 | 0                     | 0                                  | -3                          | -11              | III                  | VI                |
| 7     | CGST Bhubaneshwar    | 0  | 0  | -5                               | -2                         | 2                 | 0                     | 0                                  | -5                          | -15              | IV                   | IX                |
| 8     | CGST Chandigarh      | 0  | 0  | -5                               | -2                         | 2                 | 0                     | 0                                  | -5                          | -15              | IV                   | IX                |
| 9     | CGST Delhi           | 0  | 0  | -5                               | -2                         | 2                 | 0                     | 0                                  | -5                          | -16              | IV                   | X                 |
| 10    | CGST Hyderabad       | 0  | 0  | -5                               | -2                         | 2                 | 0                     | 0                                  | -5                          | -15              | IV                   | IX                |
| 11    | CGST Kolkata         | 0  | 0  | -5                               | -2                         | 2                 | 0                     | 0                                  | -5                          | -15              | IV                   | IX                |
| 12    | CGST Lucknow         | 0  | 0  | -5                               | -2                         | 2                 | 0                     | 0                                  | -5                          | -13              | IV                   | VII               |
| 13    | CGST Meerut          | 0  | 0  | -5                               | -2                         | 2                 | 0                     | 0                                  | -5                          | -15              | IV                   | IX                |
| 14    | CGST Mumbai          | 0  | 0  | -5                               | -2                         | 2                 | 0                     | 0                                  | -5                          | -15              | IV                   | IX                |
| 15    | CGST Nagpur          | 0  | 0  | -5                               | -2                         | 2                 | 0                     | 0                                  | -5                          | -15              | IV                   | IX                |
| 16    | CGST Panchkula       | 0  | 0  | -5                               | -2                         | 2                 | 0                     | 0                                  | -5                          | -16              | IV                   | X                 |
| 17    | CGST Pune            | 0  | 0  | -5                               | -2                         | 2                 | 0                     | 0                                  | -5                          | -16              | IV                   | X                 |
| 18    | CGST Thiru'puram     | 0  | 0  | -5                               | -2                         | 2                 | 0                     | 0                                  | -5                          | -15              | IV                   | IX                |
| 19    | CGST Vadodara        | 0  | 0  | -5                               | -2                         | 2                 | 0                     | 0                                  | -5                          | -15              | IV                   | IX                |
| 20    | CGST Visakhapatnam   | 0  | 0  | -5                               | -2                         | 2                 | 0                     | 0                                  | -5                          | -15              | IV                   | IX                |
| 21    | Customs Ahmedabad    | 0  | 0  | -5                               | -2                         | 2                 | 0                     | 0                                  | -5                          | -19              | IV                   | XII               |
| 22    | Customs Bengaluru    | 0  | 0  | -5                               | -2                         | 2                 | 0                     | 0                                  | -5                          | -16              | IV                   | X                 |
| 23    | Customs Delhi        | 0  | 0  | -5                               | -2                         | 2                 | 0                     | 0                                  | -5                          | -15              | IV                   | IX                |
| 24    | Customs Mumbai-III   | 0  | 0  | -5                               | 0                          | 0                 | 0                     | 0                                  | -5                          | -10              | IV                   | V                 |
| 25    | CGST Bengaluru       | 0  | 0  | -5                               | -2                         | 0                 | 1                     | 0                                  | -6                          | -17              | V                    | XI                |
| 26    | CGST Chennai         | 0  | 0  | -5                               | -2                         | 0                 | 1                     | 0                                  | -6                          | -17              | V                    | XI                |
| 27    | CGST Guwahati        | 0  | 0  | -5                               | -2                         | 0                 | 1                     | 0                                  | -6                          | -17              | V                    | XI                |
| 28    | Customs Chennai      | 0  | 0  | -5                               | -2                         | 0                 | 1                     | 0                                  | -6                          | -17              | V                    | XI                |
| 29    | Customs Mumbai-I     | 0  | 0  | -5                               | -2                         | 0                 | 1                     | 0                                  | -6                          | -17              | V                    | XI                |
| 30    | Customs Delhi Prev.  | 0  | 0  | -5                               | -2                         | 0                 | 0                     | 0                                  | -7                          | -1               | VI                   | III               |
| 31    | Customs Kolkata      | 0  | 0  | -5                               | -2                         | 0                 | 0                     | 0                                  | -7                          | -21              | VI                   | XIV               |
| 32    | Customs Mumbai-II    | 0  | 0  | -5                               | -2                         | 0                 | 0                     | 0                                  | -7                          | -20              | VI                   | XIII              |

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

| S. No. | Month  | Top performing Zones |                     |                |                |
|--------|--------|----------------------|---------------------|----------------|----------------|
| 1      | Jun-24 | CGST Bhopal          | CGST Ranchi         | CGST Ahmedabad | CGST Jaipur    |
| 2      | May-24 | CGST Bhopal          | CGST Ranchi         | CGST Jaipur    | CGST Ahmedabad |
| 3      | Apr-24 | CGST Jaipur          | Customs Delhi Prev. | CGST Bhopal    | CGST Ranchi    |

WORST PERFORMING ZONES OVER THE PERIOD APR 2024 TO JUNE 2024

| S. No. | Month  | Worst performing Zones |                     |                   |                   |
|--------|--------|------------------------|---------------------|-------------------|-------------------|
| 1      | Jun-24 | Customs Mumbai-I       | Customs Delhi Prev. | Customs Kolkata   | Customs Mumbai-II |
| 2      | May-24 | Customs Ahmedabad      | Customs Chennai     | Customs Kolkata   | Customs Mumbai-II |
| 3      | Apr-24 | Customs Ahmedabad      | Customs Kolkata     | Customs Mumbai-II | CGST Delhi        |