

Vivek Ranjan
विवेक रंजन
विशेष सचिव एवं सदस्य
Special Secretary & Member



गारत सरकार
वित्त मंत्रालय, राजस्व विमाण
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
29th July, 2024

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Dear Colleague,

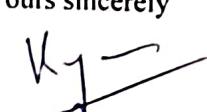
An analysis of the Zonal performance in timely filing/processing of appeal cases over the period April, 2024 - June, 2024 has been carried out (analysis sheets enclosed as Annexure-A, A1, A2).

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,

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 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 Bhubaneshwar	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:

CGST Guwahati	(14 cases/30%)
Customs Delhi	(08 cases/17%)
CGST Delhi	(07 cases/15%)

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

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

(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:-

CGST Meerut	(96 cases/17%),
CGST Kolkata	(66 cases/12%),
CGST Chennai	(64 cases/11%),

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

CGST Kolkata	(53 cases/23%)
CGST Chennai	(27 cases/12%)
CGST Bhubaneshwar	(23 cases/10%)

(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
				104	14	46	13%	44%

**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 Bhubaneshwar	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
				909	227	570	25%	63%

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 Bhubaneshwar	✓	✓	✓
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)
a	b	c	d	e	f	g	h	i	j	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 Thirupuram	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