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विधिकार्य निदेशालय, केन्द्रीय अप्रत्यक्ष कर एवं सीमा शुल्क  
 Directorate of Legal Affairs, Central Board of Indirect Taxes & Customs  
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दिनांक: 27.09.2024

सेवा में,

The Pr. Chief Commissioner/Chief Commissioner (All),

CGST/Customs Zone.

Subject: Monitoring of Commissioner (Appeals) and ADC/JC (Appeals) pendency-reg.

Sir/Madam,

A review exercise was done by the Board of the pendency of appeals at various appellate fora. Accordingly, the compilation of Zone-Wise disposal of appeals filed before the Commissioner/ADC/JC (appeals) for the period April 2023- August, 2024 has been carried out on the basis of MPR Part-VII (legal) uploaded by the zones on DDM portal. The detailed sheets showing the disposal performance vis-à-vis receipts as well as norms fixed by the Board are attached as Annexure- I to III.

2. Summary of the Zonal performance compared with the norm fixed is captured below in a tabular form: -

Commissioner (Appeals) Level

Sr. No.	Performance Vis-à-vis norm	Name of the Zones in the performance range
1	Above 100%	CGST: Ahmedabad & Thiruvananthapuram. Customs: Chennai, Delhi Cus, Mumbai-II, Mumbai-III, Kolkata Cus & Ahmedabad
2	75% to 100%	CGST: Hyderabad. Customs: N.A
3	50% to 75%	CGST: Bangalore, Vadodara, Mumbai, Jaipur & Guwahati. Customs: Bangalore.
4	Below 50%	CGST: Panchkula, Delhi, Pune, Ranchi, Chandigarh, Bhubaneshwar, Chennai, Nagpur, Kolkata, Bhopal, Meerut, Lucknow & Visakhapatnam. Customs: Tiruchirapalli Prev, Mumbai-I, Patna Prev.& Delhi Prev.

Additional/Joint Commissioner Level

Sr. No.	Performance Vis-à-vis norm	Name of the Zones in the performance range
1	Above 100%	Jaipur
2	75% to 100%	Hyderabad
3	50% to 75%	Bhopal
4	Below 50%	Bangalore, Kolkata, Panchkula, Vadodara, Lucknow, Guwahati, Chandigarh, Delhi, Ranchi, Pune, Vishakhapatnam, Mumbai, Chennai, Nagpur, Meerut, Thiru'puram, Bhubaneshwar & Ahmedabad.

3. As may be seen from the synopsis presented above & details in Annexures, the disposal by Appellate authorities have generally been below par.

4. It is, therefore, requested that the Zonal Principal Chief Commissioners/Chief Commissioners undertake periodical review of the appeals pending with Commissioner (Appeals) and Additional/Joint Commissioner (Appeals) in their Zones in the interest of revenue consideration as well as trade facilitation.

This issue with the approval of Chairman (CBIC).

Signed by **Arvinder Singh Ranga** Yours sincerely,  
Date: 27-09-2024 11:26:00

Encls: As above

(Arvinder Singh Ranga)  
Pr. Commissioner ( DLA)

Copy for kind information to Zonal Members.

**Zone Wise Disposal of Appeals - Commissioner (Appeals)**

(April, 2023 to August, 2024)

(Amount in ₹ Cr.)

Sl. No.	Zone	No. of Commissioner (Appeals)	Tax Head	Opening Balance		Receipt		Disposal		Closing Balance		Average Disposal Per Month per Commissione	Shortfall if any *
				No.	Amount	No.	Amount	No.	Amount	No.	Amount		
1	Ahmedabad	2	GST+CX+ST	870	406	2904	6624	2660	4632	1114	2398	78	12%
2	Bangalore	4	GST+CX+ST	1880	1542	2733	4116	2599	1946	2413	3712	38	-45%
3	Bhopal	3	GST+CX+ST	683	391	1607	3128	1431	698	859	2820		
			Customs	3	4	6	1	9	5	0	0	1	
			Total	686	395	1613	3128	1440	703	859	2820	28	-60%
4	Bhubaneswar	1	GST+CX+ST	498	246	640	1053	351	192	787	1108	21	
			CUSTOMS	11	102	210	606	107	678	114	29	6	
			Total	509	348	850	1659	458	869	901	1137	27	-62%
5	Chandigarh	3	GST+CX+ST	1347	393	1033	2002	913	597	1467	1797	18	-74%
6	Chennai	3	GST+CX+ST	1488	1415	1391	5606	1395	2227	1484	4794	27	-61%
7	Delhi	2	Total	159	40	338	459	216	205	281	294	6	-91%
8	Guwahati	1	GST+CX+ST	263	135	527	548	582	575	208	107	34	
			CUSTOMS	5	0	30	3	25	1	10	2	1	
			Total	268	135	557	551	607	576	218	109	36	-49%
9	Hyderabad	2	GST+CX+ST	553	330	1592	9760	1555	3022	590	7069	46	
			CUSTOMS	166	16	171	56	257	40	80	32	15	
			Total	719	346	1763	9816	1812	3061	670	7101	53	-24%
10	Jaipur	2	GST+CX+ST	1481	226	836	1280	1505	496	812	1010	44	
			CUSTOMS	0	0	0	0	0	0	0	0	0	
			Total	1481	226	836	1280	1505	496	812	1010	44	-37%
11	Kolkata	3	GST+CX+ST	1404	650	1268	576	1410	491	1262	736	28	-61%
12	Lucknow	2	GST+CX+ST	433	138	1125	363	1067	353	491	148	31	-55%
13	Meerut	3	GST+CX+ST	733	504	990	957	1372	762	351	699	27	
			CUSTOMS	24	2	113	31	111	16	26	17	7	
			Total	757	506	1103	987	1483	778	377	716	29	-58%
14	Mumbai	5	GST+CX+ST	1688	1277	4201	5811	3986	4706	1903	2382	47	-33%
			CUSTOMS	393	60	2001	771	923	226	1471	605	27	
			Total	439	86	2011	785	937	254	1513	617	28	-61%
16	Panchkula	2	GST+CX+ST	249	136	326	545	208	244	367	437	6	-91%
			CUSTOMS	186	123	923	1414	577	699	532	838	11	
			Total	197	123	1044	2251	647	1459	594	916	13	-82%
18	Ranchi	2	Total	483	441	1259	1414	604	684	1138	1170	18	-75%
			GST+CX+ST	1424	544	427	461	744	376	1107	628	44	
			CUSTOMS	692	35	545	41	552	10	685	66	32	
19	Thiru'puram	1	Total	2116	579	972	502	1296	387	1792	694	76	9%
			GST+CX+ST	569	244	1140	1514	654	919	1055	838	38	-45%
			CUSTOMS	35	40	477	613	239	275	273	378	14	
21	Vishakhapatnam	1	Total	90	64	979	758	559	332	510	490	33	-53%
			CUSTOMS	55	24	502	144	320	56	237	112	19	
			GST+CX+ST	35	40	477	613	239	275	273	378	14	
<b>Grand Total</b>		<b>49</b>		<b>17832</b>	<b>9491</b>	<b>29446</b>	<b>50745</b>	<b>26456</b>	<b>25920</b>	<b>21221</b>	<b>34317</b>		

\* As per Board's Circular No. 885/5/2009-CX dated 30.04.2009 norms for the disposal of Appeals are 70 per month.

**Zone Wise Disposal of Appeals - Commissioner (Appeals)**

(April, 2023 to August, 2024)

(Amount in ₹ Cr.)

Sl. No.	Zone	No. of Commissioner (Appeals)	Tax Head	Opening Balance		Receipt		Disposal		Closing Balance		Average Disposal Per Month per Commissionee	Shortfall if any *
				No.	Amount	No.	Amount	No.	Amount	No.	Amount		
1	AHMEDABAD CUS	1	Customs	1241	689	1871	238	1940	518	1172	408	114	63%
2	BANGALORE CUS	1	Customs	206	55	933	184	778	137	361	100	46	-35%
3	CHENNAI CUS	1	Customs	1599	1093	2206	293	2591	1079	1214	307	152	118%
4	DELHI CUS	1	Customs	5180	131	6987	132	6581	80	5586	183	387	453%
5	DELHI PREV	4	Customs	299	28	418	54	386	26	331	56	6	-91%
6	KOLKATA CUS	1	Customs	622	143	814	153	1251	158	185	138	74	5%
7	MUMBAI - I CUS	1	Customs	237	241	274	261	344	340	167	161	20	-71%
8	MUMBAI - II CUS	1	Customs	2248	161	3486	181	2199	64	3535	278	129	85%
9	MUMBAI - III CUS	1	Customs	826	63	3039	823	2367	74	1498	811	139	99%
10	PATNA PREV	1	Customs	103	26	234	69	248	72	89	23	15	-79%
11	TIRUCHIRAPALLI PREV	1	Customs	357	97	330	50	313	83	374	63	18	-74%
	<b>Grand Total</b>	<b>14</b>		<b>12918</b>	<b>2726</b>	<b>20592</b>	<b>2437</b>	<b>18998</b>	<b>2632</b>	<b>14512</b>	<b>2529</b>	<b>1101</b>	

\* As per Board's Circular No. 885/5/2009-CX dated 30.04.2009 norms for the disposal of Appeals are 70 per month.

Zone Wise Disposal of Appeals - ADC/JC (Appeals)

(April, 2023 to August, 2024)

(Amount in ₹ Cr.)

Sl. No.	Zone	No. of ADC/JC (Appeals)	Tax Head	Opening Balance		Receipt		Disposal		Closing Balance		Average Disposal Per Month per Commission	Shortfall if any *
				No.	Amount	No.	Amount	No.	Amount	No.	Amount		
1	Ahmedabad	2	GST	168	230	1376	1251	1109	918	435	563	33	-53%
2	Bangalore	4	GST	361	941	1756	1885	902	1339	1215	1486	13	-81%
3	Bhopal	3	GST	572	187	5334	1410	1880	548	4026	1050	37	-47%
4	Bhubaneshwar	1	GST	196	632	1666	562	482	153	1380	1041	28	-59%
5	Chandigarh	3	GST	296	86	1196	428	678	197	814	316	13	-81%
6	Chennai	3	GST	570	297	3760	1212	1177	310	3153	1199	23	-67%
7	Delhi	2	GST	125	41	507	1245	491	1816	141	-530	14	-79%
8	Guwahati	1	GST	35	21	422	322	158	220	299	123	9	-87%
9	Hyderabad	2	GST	453	395	2765	2555	1938	2178	1280	772	57	-19%
10	Jaipur	2	GST	959	161	4207	610	2554	324	2612	446	75	7%
11	Kolkata	3	GST	0	0	0	0	0	0	0	0	0	-100%
12	Lucknow	2	GST	41	11	588	749	213	25	416	735	6	-91%
13	Meerut	3	GST	311	132	1590	651	1303	532	598	251	26	-64%
14	Mumbai	5	GST	591	378	4393	4021	1941	2769	3043	1630	23	-67%
15	Nagpur	2	GST	283	96	2106	673	853	242	1536	527	25	-64%
16	Panchkula	2	GST	0	0	192	69	42	20	150	49	1	-98%
17	Pune	3	GST	393	235	2512	819	1061	527	1844	526	21	-70%
18	Ranchi	2	GST	251	150	916	381	588	315	579	216	17	-75%
19	Thiru'puram	1	GST	57	11	645	387	452	296	250	103	27	-62%
20	Vadodara	2	GST	29	5	318	292	79	55	268	242	2	-97%
21	Vishakhapatnam	1	GST	63	21	541	224	376	178	228	67	22	-68%
	<b>Grand Total</b>	<b>49</b>		<b>5754</b>	<b>4030</b>	<b>36790</b>	<b>19745</b>	<b>18277</b>	<b>12962</b>	<b>24267</b>	<b>10813</b>		

\* As per Board's Circular No. 885/5/2009-CX dated 30.04.2009 norms for the disposal of Appeals are 70 per month.