

I/76174/2021



ಭಾರತಸರ್ಕಾರ, ಹಣಕಾಸುವಿಭಾಗ, ಕಂದಾಯಇಲಾಖೆ

ಭಾರತಸರ್ಕಾರ, ವಿದ್ಯಮಂತ್ರಾಲಯ, ರಾಜಸ್ವವಿಭಾಗ

Government of India, Ministry of Finance, Department of Revenue,

ಆಯುಕ್ತರಕಛೇರಿ, ನಗರಸೀಮಾಸಂಕ,

ಅಂಚೆಸಂ.5400, ಕೇಂದ್ರೀಯರಾಜಸ್ವಭವನ, ಕ್ವೀನ್ಸ್‌ರಸ್ತೆ, ಬೆಂಗಳೂರು

ಸೀಮಾಶುಲ್ಕಆಯುಕ್ತಕಾರ್ಯಾಲಯ, ಬೆಂಗಳೂರು ಸಿಟಿ ಸೀಮಾಶುಲ್ಕಆಯುಕ್ತಾಲಯ, ಪಿ.ಬಿ.ಸಂ 5400, ಬೆಂಗಳೂರು

Office of the Commissioner of Customs, City Customs Commissionerate,

P.B. No. 5400, C.R. Building, Queen's Road, Bengaluru – 560 001

STANDING ORDER NO. 12/2020

ದಿನಾಂಕ/Date: 29.12.2020

Sub.: CUTOMS-Legal Matter-Streamlining the processing of Litigation before Courts and Tribunal - Reg.

Attention is invited to the Board's instruction dated 23.12.2020 issued from F. No. 275/65/2013-CX.8A (Pt.) on the above subject. In this regard, it is hereby directed to refer to Board's Circular No. 935/25/2010-CX dated 21.09.2010, wherein the detailed procedure for streamlining the processing of Departmental litigation was provided. Further, reference may also be made to Board's Instruction issued vide F. No. 1080/DLA/50/Tech/Monitoring/SLPs-Appeals/16 dated 01.06.2017 wherein the fresh timelines for filing SLP and Civil Appeals were provided.

2. It has been noticed that the said Instructions are not followed scrupulously, leading to delays in filing of appeal/petitions before the Hon'ble Courts. Accordingly, it is hereby directed to follow the measures as detailed below:

- i) The Time-lines may strictly be adhered to as enumerated in the Instruction vide F. No. 1080/DLA/50/Tech/Monitoring /SLPs-Appeals/16 dated 01.06.2017.
- ii) All Orders/ Judgments of the Tribunal/ High Court/ Supreme Court shall be put up to the Principal Commissioners/Commissioners at the receipt/ DAK stage. No Order/Judgment of the Tribunal/High Court/ Supreme Court shall be directly submitted at the section without being put up to the Principal Commissioners/Commissioners. The Order/Judgment shall be examined at the DAK stage and prima facie view shall be taken on whether appeal/petition has to be filed along with necessary instruction to the concerned section for submitting the matter on file within the time limit as prescribed by the Board under

I/76174/2021

various categories. All such Orders and Judgments shall be under "special watch" till the time decision has been taken and appeal filed. In case; the appeal is to be filed; it may be done within the timelines as prescribed by the Board vide letter dated 01.06.2017.

- iii) The Board, vide its letter dated 07.01.2020 through file F.No.275/765/2013-CX.8A(Pt) has directed that High Court orders in favor of Revenue may be communicated to Legal Cell, CBIC so that the same may be considered for circulation. Hence, it is directed that orders/judgments of High Courts, specifically on the policy/recurrent issues in favor of Revenue, shall immediately be mailed to **osd-legal@gov.in**, possibly within 48 hours of the pronouncement of the order/judgment.
- iv) Regular interaction with the Standing Counsels has already been emphasized by the Board multiple times, latest vide Instruction dated 30.09.2020 through F. No.278A/36/2020-Legal. However, it has been seen that sometimes the field formations cast the onus on the Standing Counsel for belated action pursuant to a High Court order. Hence, apart from close and regular interaction with the Counsels, the officers concerned, who are well conversant with the case, shall witness the High Court proceedings, specifically on important cases. Parallely, the website of the respective Courts shall be checked on daily basis to ascertain the statue of the ease.

3. It is hereby directed to ensure that, with a view to monitor legal issues within Commissionerate ramifications and to monitor performance of the Standing Counsels, the monthly report as desired vide Board's Instruction dated 30.09.2020 vide F.No. 278A/36/2020-Legal shall be prepared and also to be forwarded to Board on time.

4. All the Officers in concerned sections are directed to follow these instructions scrupulously and ensure the implementation of above cited Board's Instructions.

5. Difficulties if any, in following the instructions may be brought to the notice of Joint Commissioner, City Customs Commissionerate, Bengaluru.

Encl: As above.

(BASWARAJ NALEGAVE)
COMMISSIONER

Copy submitted to:

1. The Chief Commissioner of Customs, Bengaluru Zone, Bengaluru.

I/76174/2021

Copy to:

1. The Joint Commissioner of Customs, Hqrs & ICD, Bengaluru.
2. All Sections/Divisions and officers of City Customs Commissionerate, Bengaluru.
- 3.Website

F.No.275/65/2013-CX.8A (Pt.)
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Indirect taxes & Customs)
Legal Cell

Wing 5 'C' HUDCO-VISHALA Building
Bhikaji Cama Place, R.K. Puram
New Delhi, the 23rd December'2020

Instruction

To,

1. All Principal Chief Commissioners/ Chief Commissioners of Customs & GST
2. All Principal Director Generals/ Director Generals of Customs & GST
3. <webmaster.cbec@icegate.gov.in>

Sir/Madam,

Sub: Streamlining the processing of Litigation before Courts and Tribunal-reg

The undersigned has been directed to refer to Board's Circular No. 935/25/2010-CX dated 21.09.2010 (copy available on CBIC website), wherein the detailed procedure for streamlining the processing of Departmental litigation was provided. Reference may also be made to Instruction vide F.No. 1080/DLA/50/Tech/Monitoring/SLPs-Appeals/16 dated 01.06.2017 (copy available on CBIC website) wherein the fresh timelines for filing SLP and Civil Appeals were provided.

2. However, it has been noticed that the said Instructions are not followed scrupulously, leading to delays in filing of appeal/petitions before the Hon'ble Courts. Accordingly, it has been directed that following measures may be adopted under your jurisdiction:

i) Time-lines as enumerated in the Instruction vide F.No. 1080/DLA/50/Tech/Monitoring/SLPs-Appeals/16 dated 01.06.2017 (copy available on CBIC website) may strictly be adhered.

ii) All Orders/ Judgments of the Tribunal/ High Court/ Supreme Court should be put up to the Principal Commissioners/Principal ADGs/Commissioners/ADGs at the receipt/ DAK stage. No Order/Judgment of the Tribunal/ High Court/ Supreme Court should be directly submitted at the section without being put up to the Principal Commissioners/ Principal ADGs/Commissioners/ADGs. The Order/Judgment should be examined at the DAK stage and prima facie view should be taken on whether appeal/petition has to be filed along with necessary instruction to the concerned section for submitting the matter on file within the time limit as prescribed by the Board under various categories. All such Orders and Judgments may invariably be under "special watch" of the Principal Commissioner/Principal ADG/Commissioner/ADG till the time decision has been taken and appeal filed. In case, the appeal is to be filed, it may be done within the timelines as prescribed by the Board vide letter dated 01.06.2017.

iii) Vide letter dated 07.01.2020 through file of even no. (copy available on CBIC website), it was directed that High Court orders in favor of Revenue may be communicated to Legal Cell, CBIC so that the same may be considered for circulation. Accordingly, it is requested that orders/judgments of High Courts, specifically on the policy/recurrent issues in favor of


Revenue, may immediately be mailed to osd-legal@gov.in, possibly within 48 hours of the pronouncement of the order/judgment.

iv) Regular interaction with the Standing Counsels has already been emphasized by the Board a number of times, latest vide Instruction dated 30.09.2020 through F.No. 278A/36/2020-Legal (copy available on CBIC website). However, it has been seen that sometimes the field formations cast the onus on the Standing Counsel for belated action pursuant to a High Court order. Hence, apart from close and regular interaction with the Counsels, the officers concerned, who are well conversant with the case, should witness the High Court proceedings, specifically on important cases. Parallely, the website of the respective Courts may also be checked on daily basis to ascertain the status of the case.

3. It may also be ensured that, with a view to monitor legal issues with all-India ramifications and to monitor performance of the Standing Counsels, the monthly report as desired vide Board's Instruction dated 30.09.2020 vide F.No. 278A/36/2020-Legal (copy available on CBIC website) are also forwarded to Board on time.

4. The contents of this Instruction may be brought to the notice of all field formations under your jurisdiction.

Yours faithfully,


(Anish Gupta)
OSD (Legal)

Copy to:

1. Special Secretary, GST Council Secretariat, Jeevan Bharti Building, Connaught Place, New Delhi for information
2. Principal Commissioner, Directorate of Legal Affairs, CBIC, 4th Floor, Rajendra Bhawan, Deen Dayal Upadhyay Marg, New Delhi 110001 for information