

F.NO.390/127/2000-JC
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs

New Delhi, the 24th July, 2000

Subject: Review/Scrutiny of the orders passed by all the Benches of the Appellate Tribunal - Instructions regarding.

Please refer to the Board's instruction contained in its circular No. 313/29/97-CX (F.No. 390/107/97-JC) dated 6.5.97 wherein it had been stated that the jurisdictional Commissioner would be primarily responsible for examining each and every order for filling Civil Appeal or Reference Application, as the case may be and if the Commissioner feels that a Civil Appeal under Section 35L/130 E is to be filed against a particular CEGAT Order relating to rate of duty, classification and valuation (for the purpose of assessment) he should submit a detailed proposal giving grounds for appeal and other necessary details to the Board within 10 days from the date of receipt of the certified copy of the CEGAT Order in his office. In the aforesaid circular it has also been emphasised that it must be ensured in the commissionerate that every CEGAT Order whether in favour or against the revenue is examined and reviewed up to the level of the Commissioner within the given time, for acceptance or otherwise. The Board's circular aforesaid further stipulated that the Chief commissioners would at random examine the correctness or otherwise of at least 10% of the CEGAT Orders which are against the department and which has been accepted by the Commissioner and send quarterly report in this regard to Member (L & J) in CBEC.

2. However, at present no mechanism exists to ascertain whether all the final orders passed by CEGAT Benches have been reviewed by the Chief Commissioner or the jurisdictional Commissioner. It is particularly necessary in respect of the final orders passed by CEGAT Benches either remanding the matters or passing orders adverse to the revenue. Board would like to have a fool proof system in which all the orders passed by the Tribunal are necessarily examined so that no order calling for review escapes review.

3. In view of the above the Board has desired that henceforth the office of CDR would circulate a monthwise list containing the details (Final Order no. & date, cause title, bench name, CEGAT appeal no., Order no. & date appealed against and officer passing the said order) of all the final orders passed by the CEGAT Benches remanding the matters as also the orders adverse to the revenue, to all the Chief Commissioners of Customs & Central Excise, with a copy to the Board. The Chief Commissioner of Customs & Central Excise would ensure review of all orders relating to his zone by the concerned commissioner. He (the C.C.) would send a monthly report to Board listing the adverse or denovo CEGAT Orders which were examined by the Commissioners within his zone. He would further ensure that no order escape examination and the fact of such examination having taken place reaches the Board within two months of receipt of the order of CEGAT.

4. The Chief Commissioner will devise similar mechanism to ensure that all orders-in-original (including note sheet order) and orders-in-appeal are examined by the Commissioners within his zone, so that cases calling for review are selected on the basis of such complete examination.

The receipt of this circular may kindly be acknowledge.

(K. K. Jha)
Director (Review)