

Dt 30.4.2009

(F.No.275/121/2008-CX.8A)

Government of India

Ministry of Finance

(Department of Revenue)

Central Board of Excise & Customs

Subject: **Monitoring of pendency of appeals - instructions regarding.**

In supersession of the Circular No. 291/7/97-CX dated 20.1.1997 and considering the present pendency of disposal of appeals by Commissioner (Appeals), the norms of disposal of appeals by Commissioner (Appeals) has been reworked out.

2. The norms of disposal of appeals by Commissioners (Appeals) with effect from 1.4.2009 are as follows :

(i) The Commissioner (Appeals) should decide 70 cases per month . However , where the number of appeals pending is less , the disposal of appeals should not be less than 60% of the combined total of the opening balance and the monthly receipt. Efforts shall be made to attain the desired objective i.e the closing balance be always less than the opening balance of the month;

(ii) It shall be ensured that no case remains pending for more than six months;

(iii) While taking up the appeals , preference be given to disposal of older cases .

3. The format of the report relating to monitoring of pendency of appeals is partially revised as follows:-

Report for the quarter ending.....

Sl. No	Zone	Name of the Chief Commi-ssioner	Name of Commissioner (Appeals)/ Post/whether Regular/addl	Opening Balance	Cases received	Cases Decided	Closing balance
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Age-wise pendency of appeals			
0-3 months		3-6 months	More than six months
(9a)		(9b)	(9c)
Reasons for pendency of more than six months			
(9d)			

The Chief Commissioners should send the above quarterly report by 10th of the month following the quarter along with a complete analysis of the performance of each Commissioner (Appeals) , vis a vis the norms stipulated as above .

4. In respect of such adjudicating officers whose orders are found by Commissioner(Appeals) to be of non-speaking nature or suffer generally from non-application of mind or patently wrong interpretation of law or tariff or where adjudication orders are contrary to Board's instructions squarely dealing with the issue or where there is non-observance of principle of natural justice, Commissioners(Appeals) should send a separate note/report to the Chief Commissioner, with a copy to the concerned Commissioner pointing out the deficiencies citing the specific defective orders so that appropriate remedial measures can be taken in time. This would help in streamlining the system of adjudication and appeals at the first stage itself so that infructuous litigation and appellate work can be avoided .

5. Hindi version will follow.

6. Receipt of this Circular may kindly be acknowledged.

Yours faithfully

Sd.

(M.D. Singh)

Commissioner (Legal)