



Government of India

**DIRECTORATE OF LEGAL AFFAIRS
CENTRAL BOARD OF EXCISE & CUSTOMS
4TH FLOOR RAJENDRA BHAWAN,
210, DEEN DAYAL UPADHYAY MARG, NEW DELHI
EPABX No: 23219074 & 23219076
FAX NO. 23219073
EMAIL: dla-rev@nic.in**

F. No. 1080/46/DLA/SC/2014-15/Pt-I

Date:-01/05/2017

To,

The Chief Commissioner of Central Excise (All),
The Chief Commissioner of Customs (All),
The Chief Commissioner of Service Tax (All),
The Director General Revenue Intelligence,
The Director General Central Excise, Intelligence,
The Commissioner of LTU (All),

Sir,

Subject:- Nonpayment of pending deficit Court Fee in Supreme Court appeals by various Commissionerates reg.

Please refer this office earlier letters dated 14/09/2016, 10/11/2016, 28/12/2016, 19/01/2017, and 22/03/2017 posted on CBEC website in "LEGAL AFFAIRS" section for payment of pending Ad-valorem deficit court fee in respect of the Appeals filed by CBEC in Supreme Court on and after 19.08.2014 and admitted thereafter.

In this regard it is noticed that number of Commissionerates /Directorates have not yet paid the deficit Court Fees in respect of Appeals pertaining to their Commissionerate /Directorates.

It is conveyed to all that Hon'ble supreme Court, in it's recent approach towards indirect tax matters, has expressed serious concern over noncompliance of various requirements for filing Appeals which includes deficit Court fees too.

Therefore, in order to avoid such an adverse fallout and to safeguard government revenue, respective commissionerates and the directorates may please take serious note of it and pay the pending deficit Ad-valorem Court fees without any delay.

Yours faithfully

Commissioner