

F.No.275/14/2017-CX.8A  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise and Customs

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5<sup>th</sup> Floor, Hudco Vishala Building,  
Bhikaji Cama Place, New Delhi  
Dated, the 31<sup>st</sup> July, 2017.

**Instruction**

To,

1. All Chief Commissioner GST and Central Excise
2. DGDRI/DGSTI
3. The Webmaster, DG Systems New Delhi with the request for uploading this letter on the CBEC website urgently.

Sir/ Madam,

**Subject:- Monitoring of pendency with Commissioner (Appeals): Regarding.**

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In the wake of the introduction of CGST w.e.f. 01.07.2017 , it has become necessary to reassess the cases pending with Commissioner (Appeals) which pertain to legacy issues so that they are decided and disposed of before the adjudications / appeals under the GST regime start. It has been decided that the deadline for deciding all legacy cases pending with the Commissioner (Appeals) would be **31<sup>st</sup> December 2017**. There will be zero tolerance to any deviation from this deadline. In order to achieve this deadline the following actions are directed:

1. In case any individual Commissioner is able to achieve this target early on in the month, he/she should not be stop at this figure and should continue to decide as many cases as possible pending with him and as further allocated to him by his Chief Commissioner. Bunching of issue and parties should be done and FIFO should be followed for old cases wherever required.
2. Chief Commissioner of the Zones are to strictly monitor the number of cases decided by the Commissioner (Appeals) and ensure that they positively dispose of the monthly targeted numbers.

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3. Chief Commissioners are to monitor disposal of cases at weekly intervals. The emphasis should be on taking up the oldest cases and the highest value cases (i.e where the value is between Rs. 20-50 lakhs) on priority.

4. The first such assessment performance is to be positively carried out by the **5<sup>th</sup> of October 2017**. A performance report in this regard is to be sent to the CX.8A Section on or by the 10<sup>th</sup> of October 2017.

5. Since ADC (Appeals) are already in place and cases from GST have not yet started coming, these officials may also be utilised in this exercise to speed up to process.

Difficulties faced in implementation of this instruction may be brought to the notice of the Board. Suggestions, if any, may also be sent to the Board.

This issues with the approval of Chairman (CBEC).

Yours faithfully



(Y.S.Karoo)

Under Secretary to the Govt. of India