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Most Immediate

F. No.275/14/2017-Legal
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs
(Legal Cell)

5th Floor, 'C' Wing, Hudco Vishala Building,
Bhikaji Cama Place, R. K. Puram,
New Delhi-31.07.2017

Instruction

To,

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

Sir/Madam,

Subject: Reconciliation of Commissioner Appeal figures between MPR and Legal Cell quarterly figures – reg.

A continuing mismatch between the figures in the MPR and the quarterly figures generated by the Legal Section based upon the Zonal Chief Commissioners reports has been observed. This should ideally not happen as the source of both reports is the same, viz, the Commissionerates. Since there is a deadline of 31st December 2017 to positively complete all legacy cases pending with the Commissioner Appeals, strong and effective measures have to be taken to identify and obliterate the source of mismatch/error. Towards this objective the following measures need to be taken by the Chief Commissioners:

1. The reorganized GST Commissionerates are now in place. All CCs may recall the DO letter by the Special Secretary and Member vide D.O. F. No. 275/18/2016-CX.8A (pt.) dated 23rd December 2016, wherein it had been directed that the mismatch between the MPR figures and the figures maintained in the Quarterly report in CX.8A was to be sorted out by the quarter ending December 2016. Despite this, it is observed that the mismatch continues till date with the figures currently being 48,710 cases as on 30.06.2017 as per MPR, and 44,233 as per date of the CX.8A Section. All Appeals as on 1st July 2017 are to be fully and completely reconciled, meaning thereby that the figures reported by the Commissionerates in the quarterly report are to tally, month-wise with the figures reported in the MPRs.

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2. In the first instance, pre GST and post GST pending appeals data is to be extensively mapped by **21st August 2017** as follows:

- i) Name of Commissionerate.
- ii) Pre GST existing appeals as on 30th June 2017.
- iii) Appeals received after transfer exercise w.e.f. 1st July 2017.
- iv) Total number of appeals pending for disposal.

3. All pending files, as per jurisdiction are to be procured proactively, i.e. the Commissioners should not wait for the files to be provided to them. Chief Commissioners should proactively get the files pertaining to their respective jurisdictions. On no account will the reason of non-transfer of files be accepted as the reason for non disposal of the cases, by the 31st December 2017.

(b) The Chief Commissioner of Zone has to provide a certificate of reconciliation for the figures as on the 31st of every month. Only this certified and reconciled figure is to be provided for the MPR, as well as the quarterly figure provided to the CX.8A Section. In case any discrepancy is observed or no certification is given, a serious view would be taken and the explanation of the concerned official would be called for.

(c) Henceforth the report of cases pending before the Commissioner Appeals should be sent monthly, by the 10th of the next month. For example the report for August should be received by or on the 10th of September.

The columns in the monthly CX.8A report should be aligned with the columns in the MPR to avoid mismatch.

Difficulties faced in implementation of these Instructions 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 Government of India
Tel: 011-26195406