



Government of India.

**DIRECTORATE OF LEGAL AFFAIRS
CENTRAL BOARD OF EXCISE & CUSTOMS
4TH FLOOR, RAJENDRA BHAWAN
210, DEEN DAYAL UPADHYAY MARG
NEW DELHI- 110002**

F. No. 1080/45/DLA/2015-16/ 1976

Date:14.09.2016

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,

Sub: - Payment of deficit Court fees in respect of pending Civil Appeals/SLP's as per Supreme Court of India, Notification dated 27th May, 2014 in terms of 3rd schedule to the Supreme Court Rules- 2013 on most priority basis- reg.

Deficit court fee is due on appeals filed on and after 19/08/2014 on which notice has been issued. It is calculated on the basis of revenue involved/valuation affidavit submitted while filing SLP/Affidavit in terms of 3rd schedule, table of court fees part-I (page 63 of the said notification).

But despite several correspondences on the aforesaid subject, it is seen that out of 796 cases, list of which was posted on CBEC website, only in respect of 115 cases fees has been remitted so far. Therefore, it is requested to invariably keep a check on supreme court cause lists for hearing date published by the Hon'ble Supreme Court on weekly and daily basis, so that deficit court fees is remitted before the hearing to prevent any adverse fallout. In case of any dispute in respect of valuation, Central Agency Section or commissioner (Legal) / commissioner (Judicial) may be contacted in order to tally the court fee amount to be remitted.

Also some commissionerates have queried whether deficit court fee need to be paid on disposed off cases. In such cases commissionerates may either wait for any demand letter from Central Agency Section or seek their advice directly on the issue.

It is further requested that while furnishing the details of remitted court fee UTR number (Transaction No.) which starts with SBIN may invariably be transmitted to this office to enable this office to get the E – Stamp generated.

With regard to issues, such as refund of fee etc. the Central Agency Section may be contacted for necessary action.

Yours faithfully

Commissioner