F. No.390/Misc./67/2014-JC
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs
(Judicial Cell)

New Delhi Dated 18th December , 2015

Instruction

To,

1. All Principal Chief Commissioners/ Chief Commissioners and Director General under the Central Board of Excise and Customs
2. Chief Commissioner (AR), CESTAT
3. All Principal Commissioners/ Commissioners of Customs, Central Excise & Service Tax/ Directorate of Legal Affairs
4. webmaster.cbec@icegate.gov.in

Sub: Withdrawal of cases pending before HC/CESTAT on the basis of earlier Supreme Court's decision on the identical matters

The matter relating to the large number of appeals pending/ filed in the CESTAT/ High Court has been a matter of concern .In this regard it has been decided to withdraw cases pending in High Court/ CESTAT, where Supreme Court has decided on an identical matter and the decision has been accepted by the Department.

However, the whole process of withdrawal requires an elaborate exercise to be undertaken by the Commissioners concerned, with the approval of the jurisdictional Chief Commissioner where the appellant or petitioner is the jurisdictional Commissioner.

It has therefore been decided with the approval of the Competent authority that the Committee of Principal Chief Commissioners/ Chief Commissioners of Customs, CE or Service Tax (as the case may be) constituted under Section 129D of the Customs Act, Section35E of the Central Excise Act, and Section 86(2) of the Finance Act,1994 shall, in addition to the statutory function of review under the above provisions, henceforth also call for and examine all appeals filed in the respective High Courts and CESTAT benches falling in their jurisdiction. Whenever such appeals are covered by a Supreme Court decision, which has been accepted by the Department, the committee shall by order direct such Commissioner or any other Commissioner to apply in

the Appellate Tribunal/ High Court for withdrawal of such appeals. This shall however be subject to:

a. Wherever there are more than one issue involved in an appeal and the SC's decision pertains to only one of these, these appeals will not be covered by this instruction
b. Wherever there are substantial questions of law and the SC decision has not been passed on these, those appeals will not be covered by this instruction.

Principal Chief Commissioners/ Chief Commissioners will submit a monthly report to the Board (JS Review) of the number of cases reviewed in this regard, and the number of appeals withdrawn in the format enclosed.

This shall come into force with immediate effect.

28/12/15

(Rohit Singhal)
Dy. Secretary (Review)

o/c

ANNEXURE

Zone					
	Appeals pending	Appeals reviewed during the month	Appeals withdrawn/not pressed during month	Progressive number of appeals reviewed	Progressive number of appeals withdrawn/not pressed
High Court of					
CESTAT Bench					