सीमाशुल्क आयुक्त (आयात-I) का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS (IMPORT-I)
विधिक प्रकोष्ठ, आयात-I, ५वां तल, एनेक्स भवन
LEGAL CELL, IMPORT-I, 5TH FLOOR, ANNEX. BUILDING
नवीन सीमाशुल्क भवन, बेलार्ड इस्टेट, मुंबई – ४०० ००१.
NEW CUSTOM HOUSE, BALLARD ESTATE, MUMBAI – 400 001.

F. No. : GEN/LGL/Misc/738/2026-LEGAL-O/O COMMR-CUS-IMP-I-ZONE-I-MUMBAI Date: 20.11.2026

STANDING ORDER NO. 11/2026

Subject: Standard Operating Procedure (SOP) regarding processing and monitoring of Orders passed by the Hon'ble Supreme Court, High Courts and CESTAT in Customs cases – reg.

Ref. : Standard Operating Procedures (SOP) on Litigation in Appellate Forums, available on the website of Directorate of Legal Affairs (DLA), CBIC at https://www.dlacbic.gov.in/uploads/forms/sop-litigation-appellate-forum.pdf.

1. With a view to streamline and standardise the procedures governing the processing and monitoring of Orders of the Tribunal/High Court/Supreme Court, and to ensure timely action within the prescribed statutory limitation periods, the following Standard Operating Procedure (SOP) shall be followed by the Legal Cell/TCU and all concerned Group/Sections of the Import-I Commissionerate, New Custom House, Mumbai Zone-I.

1.1. On pronouncement of the final order/judgement, the Officers of Legal Cell/TCU, Import-I, NCH, Zone-I, shall download the Order directly from the website of the Hon'ble Supreme Court/High Court/CESTAT and forward it to the concerned Group/Section/Review Cell in the manner detailed in the following paras. While forwarding the Order, the concerned Group/Section may also be advised to immediately initiate the procedure to obtain certified copy of the order, preferably on the date of pronouncement or the next working day, through the CC(AR) Office/Standing Counsels/ A.S.G.

1.2. All the final orders/judgements passed by the Hon'ble Supreme Court/High Court/CESTAT, which are favourable to the revenue/department, shall be forwarded by the Legal Cell/TCU to the concerned Group/Section/Review Cell, as the case may be, on the same day. Certified copy of the said Orders, if received in the Legal Cell/TCU, shall also be forwarded to the concerned Group/Section/Review Cell on the day of receipt itself.

1.3. For all the final orders/judgements passed by the Hon'ble Supreme Court/High Court/CESTAT, which are adverse to the revenue/department, the following procedure shall be followed :

(a). In all cases involving final orders/judgments passed by the Hon'ble CESTAT against which an appeal lies directly before the Hon'ble Supreme Court, the Legal Cell/TCU shall immediately put up the order/file to the ADC, Legal Cell/TCU, Import-I, NCH, Zone-I, without awaiting receipt of the certified copy of the order/judgment, for forwarding it to the Review Cell and the concerned Group/Section. The Review Cell shall put up the order/file to the competent authority, for acceptance of the order/judgment or otherwise, within five (05) working days from the date of receipt thereof.

(b). In all cases involving final orders/judgments passed by the Hon'ble CESTAT against which an appeal lies before the Hon'ble High Court, the Legal Cell/TCU shall immediately put up the order/file to the ADC, Legal Cell/TCU, Import-I, NCH, Zone-I, without awaiting receipt of the certified copy of the order/judgment, for forwarding it to the Review Cell and the concerned Group/Section. The Review Cell shall put up the order/file to the competent authority, for acceptance of the order/judgment or otherwise, within three (03) weeks from the date of receipt thereof.

(c). In all cases involving final orders/judgments passed by the Hon'ble Supreme Court or the Hon'ble High Court, the concerned Group/Section shall put up the order/file to the competent authority for acceptance of the order/judgment or otherwise. All such orders which are adverse to revenue but considered acceptable by the Commissioner shall be put up to the Pr. Chief Commissioner/Chief Commissioner, Mumbai Zone-I, for concurrence.

1.4. If it is decided by the competent authority to file appeal against the final orders/judgements passed by the Hon'ble Supreme Court/High Court/ CESTAT, the timeline shall be strictly followed as per the Standard Operating Procedures (SOP) on Litigation in Appellate Forums, available on the website of Directorate of Legal Affairs (DLA), CBIC at https://www.dlacbic.gov.in/uploads/forms/sop-litigation-appellate-forum.pdf

2. The time limit for filing the appeals before various legal authorities/forums by the department are as indicated in the Table below.

Timelines for filing appeals by the Department			
S No	**Order passed by**	**Appeal to**	**Period for Filing Appeal**
1	CESTAT	High Court	180 days
2	CESTAT	Supreme Court	60 days
3	High Court	Supreme Court	90 days

3. In view of the above statutory time limits for filing appeal in the Hon'ble High Court and Supreme Court, the concerned Groups/Sections of Import-I, NCH, Zone-I, shall invariably adhere to the following procedure/timelines for processing of the Tribunal/Court Orders within the Import-I Commissionerate, NCH, Zone-I.

3.1. Appeal against all the CESTAT Orders shall be filed with the Hon'ble High Court, except the Orders in cases involving classification/valuation issues, wherein the appeal against CESTAT Order shall be filed with the Hon'ble Supreme Court.

3.2 All the proposals to file Civil Appeal (CA) and Special Leave Petition (SLP) before the Hon'ble Supreme Court against the Order of CESTAT and High Court, respectively, shall be sent to the Board only after obtaining concurrence of the Pr. Chief Commissioner/Chief Commissioner, Mumbai Zone-I. The file shall be sent to the DLA, CBIC, in accordance with the existing **SOP on sending SLP and CA proposals to the Board**, enclosed herewith.

3.3. Soft copy of all such proposals to file CA/SLP, along with statement of facts and the grounds of appeal, must be sent by e-mail to **sojc-cbec@nic.in** in respect of CA proposals against CESTAT order, and to **dirlegal_cbec@nic.in** in respect of CA/SLP proposals against the High Court's order.

3.4. Hard copy of the said proposal(s) for filing CA/SLP, along with all requisite documents, shall be sent to the following Sections of the Board by post or through messenger.

Section handling the proposal of CA/ SLP in Board		
S No	Category of Proposal	Concerned Person/Section
1	SLP/ Civil Appeal against the orders of High Court	**Commissioner Legal, CBIC** 5th Floor, Hudco Vishala Building, C-Wing, Bhikaji Cama Palace, R.K. Puram, New Delhi-110066.
2	Civil Appeal against the orders of Tribunal	**Joint Secretary (Review), CBIC** 4th Floor, Hudco Vishala Building, B-Wing, Bhikaji Cama Palace, R.K. Puram, New Delhi-110066.

3.5. Civil Appeal (CA) : All the proposals to file Civil Appeal (CA) before the Hon'ble Supreme Court against the Order of CESTAT shall be prepared and submitted to the Board by the concerned Group/Section **within 15 days of receipt of Order downloaded from CESTAT website, without waiting for the Certified Copy of the Order.**

3.6 Special Leave Petition (SLP) : All the proposals to file Special Leave Petition (SLP) before the Hon'ble Supreme Court against the Order of High Court shall be prepared and submitted to the Board by the concerned Group/Section **within 20 days of receipt of Order downloaded from High Court website, without waiting for the Certified Copy of the Order.**

3.7. Where an Appeal against Order of CESTAT is to be filed before the Hon'ble High Court, the appeal folder shall be sent by the concerned Group/Section to the Standing Counsel(s), for drafting Appeal Memo and

subsequent filing in the Hon'ble High Court, **within 75 days of receipt of the order downloaded from CESTAT website/Certified Copy of the Order**.

4. Review of judgments of the Supreme Court : As the limitation for filing of Review Petition in the Hon'ble Supreme Court for review of it's own judgments is 30 days from the date of the order/judgment, the proposal for such review, if any, must be sent to the Board by the concerned Group/Section, with the concurrence of the Pr. Chief Commissioner/ Chief Commissioner, **within 7 days of the pronouncement of order** with reasons thereof.

5. In case of any conflict between this Standing Order and any subsequent statutory provision, judicial pronouncement, CBIC instruction, DLA instruction or direction of a competent authority, the latter shall prevail.

6. This Standing Order supersedes Standing Order No. 10/2026 dated 12.10.2026 & all the earlier Standing Orders on the subject matter and shall come into force with immediate effect. All concerned officers/Sections shall ensure strict compliance with the procedure prescribed herein. Difficulties, if any, in implementation of this Standing Order may be brought to the notice of the undersigned through the Legal Cell/TCU for appropriate clarification.

Digitally signed by
Praduymn Kumar Tripathi
Date: 20-11-2026
13:07:56

(Pradyumn K Tripathi)
COMMISSIONER OF CUSTOMS
IMPORT-I COMMISSIONERATE
NEW CUSTOM HOUSE, MUMBAI – ZONE-I

Copy forwarded for information and necessary action to:

1) The Principal Chief Commissioner of Customs, Mumbai Zone-I.
2) All Additional/Jt. Commissioner of Customs, Import-I, Mumbai Zone-I.
3) All DC/AC of Customs, Import-I, Mumbai Zone-I.
4) All concerned Groups/Sections, Import-I, Mumbai Zone-I.
5) Notice Board, NCH, Mumbai Zone-I.
6) EDI (for uploading on Departmental Website).

SOP ON SENDING SLP AND CA PROPOSALS TO THE BOARD

The Board vide its Instruction F. No. 275/06/2022-CX.8A dated 14th March, 2022 *(copy attached below)* had advised that **all SLP/Civil Appeal proposals** to the Board shall be forwarded through e-Office mode till the LIMBS application stabilizes. Vide its Instruction F. No. 275/06/2022-CX.8A. (Pt I) dated 20th Feb, 2024, *(copy attached below)* it has again directed to forward SLP proposals through 'e-office mode' and that the SLP proposals forwarded through 'e-office mode' only will be treated as valid proposals.

2. In terms of these Instructions, proposals for filing SLP or Civil Appeal in the Supreme Court shall be forwarded to the Board, ONLY through e-Office, as below-

Type	**e-Office ID in MOF Instance**
SLP	SEENA-CBIC-SUP(S)-CX-8A SECTION -CX-8A Section
Civil Appeal	MANAV CHOUDHARY- CBIC-ASO(MC)-JUDICIAL CELL-Judicial cell

3. Instructions require that only the SLP/Civil Appeal proposals are to be dispatched to the Board on the above e-Office IDs. *The file of Commissionerate, in which such proposal is processed by the field formations, should NOT be sent*.

4. The phrase "Receipt Mode" used in the Instruction dated 14th March 2022 does not mean that a 'receipt' to be sent to the Board. It is only means that the proposal is to be dispatched through e-Office directly to the user account of the persons named instead of emailing it through e-Office or sending it by post.

5. Accordingly, the following procedure may be followed for sending such a proposal: -

(i) Review of CESTAT/ HC order, necessitating Civil Appeal/ SLP to the Supreme Court, is to be done only in e-File on e-Office, as per instructions of the Board.

(ii) Once the Commissionerate/Directorate has taken a decision to file SLP/Civil Appeal, the concurrence of the Pr. CC / CC / Pr. DG / DG may be obtained, on the e-File itself, by forwarding the file in e-Office to their office.

(iii) After the file is received back with concurrence of the Pr. CC / CC / Pr. DG / DG, a DFA containing the proposal of SLP/Civil Appeal, along with the annexures, may be created and put up for approval/digital signature of the competent authority.

(iv) Thereafter, the signed DFA may be dispatched using "Initiate

Dispatch" option either by the dealing hand or by any other officer. It may be noted that option to dispatch will appear only after the DFA has been signed.

(v) To dispatch, click on 'Add/Edit Recipient'. In the next screen, select "Inter e-Office/Other Applications" radio button *(as the users named in the Board's Instruction are in MOF Instance)*. Then click on 'MOF', and if the proposal being sent is of SLP, search and select 'SEENA'. If the proposal being sent is of Civil Appeal, search and select 'Manav Choudhary'. Then click on "Add". Having thus added the recipient, click on 'Send/Dispatch without follow up'. The proposal gets dispatched. <u>The process of sending the proposal to the Board is now completed</u>.

(vi) The proposal will now appear in the 'Received Letters' module of the officer in the Board to whom it has been dispatched. They will diarize it and send it to the officer concerned or attach it to their eFile for further processing.

(vii) No other action is required for sending a SLP/Civil Appeal proposal as per the Instructions dated 14th March, 2022, as modified by the Instruction dated 20th Feb, 2024. <u>Neither any email is to be added nor the proposal is to be sent by email/post.</u>

6. Two other relevant instructions of the Board on the subject are also attached below for ready reference.

SUNIL SINGH KATIYAR
Digitally signed by SUNIL SINGH KATIYAR
Date: 2024.02.25 18:24:49 +05'30'

Administrator,
CBIC e-Office,
DGPM, New Delhi.

Encl:

1. Instruction dated 14.03.2022 issued vide F. No. 275/06/2022-CX.8A.
2. Instruction dated 20.02.2024 issued vide F. No. 275/06/2022-CX.8A. (Pt I).
3. Instruction dated 13.12.2023 issued vide F. No. 275/15/2021-CX.8A.
4. Instruction dated 12.02.2024 issued vide F. No. 275/31/2023-CX.8A.