

F. No. 390/Misc/30/2023-JC  
Ministry of Finance, Department of Revenue  
Central Board of Indirect Taxes & Customs  
(Judicial Cell)

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'B' Wing, 4<sup>th</sup> Floor, HUDCO VISHALA Building  
Bhikaji Cama Place, R. K. Puram, New Delhi-66  
Date- 02.11.2023

INSTRUCTION

To,

1. All Pr. Chief Commissioners/ Chief Commissioners / Pr. Commissioners/ Commissioners of Customs/ Customs (Prev.)/ GST & CX;
2. All Pr. Director Generals/ Directors Generals under CBIC;
3. Chief Commissioner (AR); Commissioners (Legal) CBIC/ Directorate of Legal Affairs
4. [webmaster.cbec@icegate.gov.in](mailto:webmaster.cbec@icegate.gov.in)

Subject: Reduction of Government litigation - providing monetary limits for filing appeals by the Department before CESTAT, High Courts and Supreme Court - regarding

In exercise of the powers conferred by Section 131BA of the Customs Act, 1962 and in partial modification of earlier instruction issued from F. No. 390/Misc./163/2010-JC dated 17.08.2011, the Central Board of Indirect Taxes & Customs (hereinafter referred to as the Board) fixes the following monetary limits below which appeal shall not be filed in the CESTAT, High Court and the Supreme Court:

S. No.	Appellate Forum	Monetary limit
1	SUPREME COURT	Rs. 2 Crore
2	HIGH COURTS	Rs. 1 Crore
3	CESTAT	Rs. 50 Lakh

2. Adverse judgments relating to the following should be contested irrespective of the amount involved:
  - a) Where the constitutional validity of the provisions of an Act or Rule is under challenge;
  - b) Where Notification/ Instruction/ Order or Circular has been held illegal or ultra vires;
  - c) Classification and refund issues which are of legal and/ or recurring nature.
3. Withdrawal process in respect of pending cases in above forums, as per the above revised limits, will follow the current practice that is

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being followed for the withdrawal of cases from the Supreme Court, High Courts, and CESTAT.

Signed by Bhagwat Prasad  
Sharma

Date: 02-11-2023 17:41:45

(Bhagwat Sharma)

Reason Approved  
Deputy Secretary, Review  
Email: [sojc-cbec@nic.in](mailto:sojc-cbec@nic.in)