



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/ 2459

Date: 08.11.2016

10

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: - Pendency in payment of Deficit Court Fee reg.

With reference to the above mention subject, it is brought to your kind notice that so far only handful of payments (135 Nos) of Deficit Court fee have been remitted till date. In this regard a list of appeals filed after 19/08/2014 and up till 13/04/2016 is enclosed herewith along with acknowledgement of payment of deficit court fee. As such it is requested that payments of deficit court fee may please be expedited at least in cases which are still pending in Hon'ble Supreme Court.

Apart from the above, the under mentioned points are also brought to your kind notice which have featured in course of remittances of deficit court fee over the last eleven months. Some of these features needs to be addressed/rectified at the commissionerate level for effective remittances.

1. Date of filing may be confirmed from this list to identify the appeals in which deposit of deficit court fee is mandatory.
2. The valuation taken for calculation of deficit court fee is only the duty portion of the revenue which is being contested in Supreme Court. Interest, penalty is kept out of its ambit as per guidelines. The fee is calculated as per schedule III in the Supreme Court notification dated 27.05.14. The revenue involved in the Supreme court litigation may be confirmed from the paper book/valuation affidavit of the instant appeal.

3. The Central agency section, Ministry of Law has verbally communicated that deficit court fee of the pending appeals mentioned in this list may be remitted beforehand to avert any adverse fallout in litigation.
4. The remittance of court fee must be communicated in a letter conveying the revenue/duty amount being taken into consideration for deficit court fee calculation citing the page & Para No. of relevent paper book wherein the said duty/revenue amount is mentioned to arrive at the said amount of deficit court fee and must be addressed to the (a) The Assistant Registrar, Section III, Civil appellate Jurisdiction, Supreme Court of India, New Delhi with a copy to:-
 - (a) Shri B.K. Prasad, Additional Govt. Advocate and in charge Central Agency Section, Supreme Court of India, New Delhi.
 - (b) The Commissioner, Directorate of Legal Affairs, Rajendra Bhawan, 4th Floor, Deen Dayal Upadhyay Marg, New Delhi.
5. In case of any difference in between the registry & Commissionerate figures of deficit Court fee, the same may please be resolved by visiting the Central Agency Section or the Registry Section III, Supreme Court of India with the said paper book for explanation.
6. Directorate of legal affairs has procured a list of remittances (upto 29.06.2016) from Stock Holding Corporation of India by various commissionerates which are lying unclaimed against which no E- Court fee stamp has been drawn for deposit of deficit court fees. The said unclaimed deposit amount and date is produced below for identification by respective commissionerates for immediate communication of corresponding UTR No. to Directorate Of Legal Affairs for deposit of the relevant court fee:-

SR. No.	AMOUNT	DATE
1.	58,000/-	11.03.2016
2.	62,000/-	11.03.2016
3.	71,000/-	11.03.2016
4.	4,26,000/-	29.04.2016
5.	43,000/-	03.05.2016
6.	98,000/-	18.05.2016
7.	58,000/-	20.05.2016
8.	1,58,000/-	25.05.2016

Yours Faithfully,

S. Sivanth

Commissioner