

**OFFICE OF THE COMMISSIONER OF CUSTOMS (NHAVA SHEVA-V)
JAWAHARLAL NEHRU CUSTOMS HOUSE,
NHAVA SHEVA, URAN, RAIG AD, MAHARASHTRA-400707**

F. No.:

Date: 29.09.2025

Standing Order No. 16/2025

Subject: Standard Operating Procedure for the Centralized Legal Cell (CLC) regarding High Court/Supreme Court Orders -reg.

Centralised Legal Cell was created in JNCH under the jurisdiction of the Commissionerate NS-V to monitor and co-ordinate all Orders passed by High Court, Supreme Court, Lower Court, Prosecution and COFEPOSA matters pertaining to the Zone-II. In this regard, a detailed Standard Operating Procedure was prescribed vide Standing Order No.17/2018 dated 29.05.2018 which was further modified by Standing Order No. 04/2021 dated 05.02.2021.

2. In order to further streamline the internal working of CLC with regards to records keeping, monitoring of records and timely processing, the following instructions are issued herewith:

A. Receipt and Recording of Orders

i. All orders when received in the CLC section shall be received by the TA/EA designated for receipt of DAK. The order can be received in the following forms- vide Post, CRU, Email, download from website by concerned officer of CLC, received from concerned group/section or directly sent by the panel counsel.[mail / website should be opened on a daily basis .

ii. Such receipts shall be **diarised in e-office by TA/EA, CLC**, and then forwarded to the concerned Appraiser/Superintendent, CLC after making entry of the order in the **Master Register (physical and digital)**.

iii. The concerned Appraiser/Superintendent, CLC shall put up the file in e-office to the AC/DC, CLC with clear timeline regarding the acceptance of the order or otherwise.

iv. AC/DC, CLC then forward the file to the AC/DC of the **concerned Group/Section**.

B. Monitoring of Cases

The concerned Appraiser/Superintendent and EO/PO in CLC for the respective NS shall:

- Review, monitor and keep the updated database of all the cases(Supreme Court/High Court) pertaining to their respective NS and mandatorily track the progress of all the cases on the designated website of High Court and Supreme Court on **daily basis**.
- If any order issued in any of such cases, the concerned officer shall forward the same to the concerned TA/EA, CLC for record-keeping in the **Master Register** (to be maintained physically and digitally in CLC).

C. Procedure for Acceptance or Appeal against the order (High court/Supreme Court) in the concerned group/section.

- i. Upon the receipt of the e-office file from the CLC, the concerned Group/Section shall analyse and put up the order/file to the Principal Commissioner/Commissioner of their respective NS for a decision to be taken on the acceptance of the order or otherwise.
- ii. All such orders which are against revenue but found acceptable by the Commissioner will be put up to the jurisdictional Chief Commissioner for his concurrence.
- iii. If the order is accepted, the concerned group/section shall return the file to AC/DC, CLC, whereupon the matter shall be treated as closed.
- iv. In case of appeal against the order, the concurrence of the Pr. Chief Commissioner/Chief Commissioner of Customs is required. In such case, the AC/DC of concerned group/section will return the e-office file, along with all the requisite supporting documents, for filing an appeal against order to the AC/DC, CLC, once decision is finalised.
- v. In case of Hon'ble Supreme Court Appeal, the Vakalatnama in the name of Central Government Advocate, Central Agency Section shall be prepared by Centralized Legal Section and the same shall be sent immediately. Thereafter, comments on the said writ Petition/Appeal shall be called for from the concerned Commissionerate/Group/Section and shall be forwarded to Central Agency Section for preparing draft reply

D. High Court Order Processing Stages and Timelines

It may be noted that as per CBIC Instruction vide. F.No.1080/DLA/50/Tech/Monitoring/SLPs-Appeals/16 dated 01.06.2017, the timeline for preparation and submission of proposal for challenging order in form of comments by concerned Commissionerate is 7 days. Accordingly, timeline for action by various officers in CLC/Section shall be as follows-

Step	Work	Time Limit
1	Receiving of order in CLC, its entry in concerned register (digital & physical) and forwarding the same to the concerned group/section.	Day 0
2	Examination of order by concerned group/section and put up the file to Commissioner of Customs (NS concerned) for decision for its acceptance or otherwise before returning the file to CLC for filing an appeal in supreme court (if order not accepted)	7 Days
3	Receiving of file by CLC and sending it to DLA via e-office after it approval by the Commissioner of Customs, Legal cell (NS-V)	Day 0

E. Procedure for filing appeal against the order of Tribunal before High Court.

- i. On receipt of proposal of appeal from concerned section/CRAC or Writ petition from stakeholders, the appointment of the Panel Counsel shall be done by the CLC and intimation of the same along with copy of Appeal/Writ petition shall be sent to the concerned Commissioner for preparing Vakalatnama in favour of appointed Panel counsel, submission of para-wise comments to defend the case and for taking action in respect of assisting the Panel.
- ii. Writ Petition received directly by the Group/Section shall be submitted to CLC within 3 days of receipt.
- iii. AC/DC, CLC has been appointed as the nodal point of contact with the counsels in Hon'ble High Court/ Supreme Court. He will coordinate and inform concerned Commissionerate as and when any action as informed to him by the counsels is required.
- iv. The well conversant officers of concerned Group/Section will maintain regular interaction with the counsels for, inter alia, timely briefing and providing required documents. They should witness the Court proceedings,

specifically in important cases.

- v. Important petitions/ appeals filed before Hon'ble High Courts, which would have all India ramifications and would require policy inputs from the Board should be immediately brought to the notice of policy section concerned of the Board along with Commissioner (Legal) by CLC as per directions and instructions of concerned Principal Commissioner/ Commissioner. The same should also be mentioned separately in the monthly report being submitted to the Board.

F. Roles and Responsibilities

(i) Role of EA/TA in CLC

- Maintain the **Master Register (physical/digital)**.
- Forward all orders to the concerned NS officer.
- **Maintenance of Advocate Bill Register and timely processing of such bills.**

(ii) Role of EO/PO in CLC

- **Download of orders from Court website and timely put up.**
- **Online updation of LIMBS.**
- **Monitoring of official mails and its timely submission.**
- **Compilation of Monthly Performance Report (MPR).**

(iii) Role of Appraiser/Superintendent in CLC

- Review and monitor the **status of cases pertaining to the respective NS on daily basis** from the designated website of Hon'ble High Court and Supreme Court.
- Put up the order in **e-office** and ensure its timely entry in the Master Register in case any order is passed by the court.
- Liaise with **DLA** for filing appeals in the Hon'ble Supreme Court, wherever required.

(iv) Weekly Reporting

The concerned Appraiser/Superintendent shall submit a **Weekly Status Report** to the Admin, CLC (**which should be matched from the master register**) detailing the status of all High Court/Supreme Court Orders under process, including any delays and the reasons thereof.

(v) Monthly Report (MPR)

The **concerned officer (EO/PO)**, CLC shall compile a **Monthly Report** based on weekly inputs and after verification of it from Admin, CLC shall submit it to the JC/ADC of concerned NS and **Assistant/Deputy Commissioner (AC/DC)**, CLC.

G. Formats for Reports

Weekly Status Report (To be submitted by the concerned Appraiser/Superintendent to Admin, CLC)

S. No.	Case No.	Court Name	Date of Order	Date of Receipt of order	Last date to file the appeal	In favour of department/party	Case Status	Remarks
1.	[Case /Petition No .]		[DD/MM/YYYY]	[DD/MM/YYYY]	[DD/MM/YYYY]		[e.g., Pending for comments, Submitted to Commissioner, etc.]	[Reason for delay , if any]
2.		...			...		...	...

Monthly Performance Report (MPR) (To be submitted to AC/DC, CLC)

S. No.	Case No.	Court Name	Date of Order	Date of Receipt of order	Last date to file the appeal	In favour of department/party	Case Status	Remarks
1.	[Case /Petition No .]		[DD/MM/YYYY]	[DD/MM/YYYY]	[DD/MM/YYYY]		[e.g., Pending for comments, Submitted to Commissioner, etc.]	[Reason for delay , if any]
2.								

...
-----	-----	-----	-----	-----	-----	-----

Master Register:

(To be maintained by the TA/EA, CLC for record-keeping)

S	Case/ Petition Non N o.umb er	Court Name	Date of Re ceipt of Or der	Date of Re ceipt of Or der	Date of R eceipt of certified copy of o rder	Last d ate to file th e app eal	In fav our of depart ment/ party	Mode o f Recei pt (Post /Email/ Etc.)	Date of Onward Moveme nt to AO/ Supdt	Sig n of AO/ Sup dt	Status
1.	[Cas e/Pe tition No .]	[e.g., High Court of Bo mbay]	[D D/ M M/ Y Y Y Y]	[DD/ MM/ YY YY]				[e.g., Po st]	[DD/MM /YYYY]	[Sig nat ure]	Pendin g/Acce pted/A ppeal fi led
2.	...	...	...	...		...			...	...	...

3. All other procedures shall be followed as per instructions issued from Standing Order No. 04/2021 dated 05.02.2021 and other instructions issued from time to time.
4. ADC/ JC, CLC shall monitor the compliance of adherence to the above instructions on monthly basis. For which the physical register may be put up to ADC/JC, CLC by 10th day of the next month for counter signature.
5. All the timelines given in the standing order are for administrative purpose only. The actual date of receipt of the order for filing an appeal shall be considered after receipt of certified copy of the order in the CLC Section.

Digitally signed by
Anil Ramteke
(Anil Ramteke)
Date: 24.09.2025
15:21:31
Commissioner of Customs (NS-V)
Mumbai Customs Zone-II, JNCH