

## **F. No. 275/05/2011-CX.8A**

**Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise & Custom  
5th Floor, Hudco Vishala Building, Bhikaji Cama Place, R.K. Puram,  
New Delhi -110066**

Dated the 25th August, 2011

**Subject: Centralised payment of court fee, w.e.f. 1.9.2011, by the Directorate of Legal Affairs in appeals filed before the Supreme Court- reg.**

The existing practice of payment of court fee by the department, as appellant or as respondent, in the appeals filed before the Supreme Court, is that the respective field formation/directorate deposits it in a decentralized manner thorough the Central Agency Section (Supreme Court). However, the decentralized process of payment of court fee results in avoidable delays and thus causing delays in filing of appeals or the counters, as the case may be.

2. This issue has been examined by the Board and a decision has been taken that henceforth the process of payment of court fee in Supreme Court would be centralized and the Directorate of Legal Affairs has been entrusted with this work. In this regard, a separate fund has been sanctioned to Directorate of Legal Affairs for the financial year 2011-12 under the head "Law Charges". The Directorate of Legal Affairs has, after working out the modalities, informed that it is now in a position to start payment of court fee in a centralized manner.

3. In this context, the undersigned is directed to say that in respect of appeals filed on or after 1.9.2011 in Supreme Court the court fee would be deposited by the Directorate of Legal Affairs, CBEC.

4. The trigger document for depositing court fee in respect of appeals filed by department is the communication that is sent by the Legal or Judicial Wing of the Board to the field formation wherein a direction to deposit the court fee is also communicated. Under the revised procedure, w.e.f. 1.9.2011, direction for depositing court fee in such cases would be issued by the Board to the Directorate of Legal Affairs.

4.1 As regards party appeals, the trigger document is the communication sent by the Directorate of Legal Affairs to the field formation for depositing the court fee. Under the revised procedure, Directorate of Legal Affairs will not issue such communications to field formations and instead would deposit the fee itself.

5. It may however be noted that wherever a communication, as mentioned in paras 4 and 4.1 above, is issued to field formations before 1.9.2011, by the Board or the Directorate of Legal Affairs, as the case may be, in such cases fee would be deposited by the respective

field formation/directorate as per the existing practice, irrespective of the date of actual filing of appeal.

6. It is requested that during the transition period from the existing practice to centralized payment of court fee, a proper coordination may please be ensured with the Directorate of Legal Affairs.

7. Any difficulty or doubt in the matter may please be brought to the notice of Commissioner (Legal), CBEC, or the undersigned.

**(G.D. Lohani)**  
**Director (Legal)**