F. No. 01(05)/Circular/CESTAT/2021 Customs, Excise and Service Tax Appellate Tribunal West Block No. 2, R. K. Puram, New Delhi-110066

Date: 15.09.2021

<u>CIRCULAR</u>

By Notification dated 31.01.2021 it was directed to list cases of the following nature by the Registry without a request for e-hearing being made by any of the parties in the Appeal:

- 1. All matters remanded by the Supreme Court/High Court with direction to dispose expeditiously.
- 2. All cases where the issue(s) has been referred to be heard by Larger Bench as may be constituted by the Hon'ble President.
- 3. All Difference of Opinion cases after the third Member is nominated by the Hon'ble President.
- 4. All defect cases involving non payment of mandatory pre deposit, jurisdictional issue and without COD application.

Information has been received from certain quarters that the above instructions are not followed entirely especially with regard to listing of defect cases involving non payment of mandatory pre deposit which is a matter of serious concern.

All Deputy/Assistant Registrars are, therefore, requested to send a return about the compliance of the above instruction as on today and if any of the above is not complied, the reasons thereof.

By Order, (Bineesh Kumar K. S.) Registrar

Copy to:

- 1. SPS to Hon'ble President, CESTAT, New Delhi.
- 2. Members, CESTAT, All Benches (For information).
- 3. Dy. Registrars/Assistant Registrars, CESTAT, All Benches.
- 4. Website/Notice Board/Office Copy.