F.No. 20-87/CPIO-NDCESTAT/2025 Customs Excise And Service Tax Appellate Tribunal West Block No.2, R.K. Puram, New Delhi

I.D. No. 20-87/2025 Date: 12.11.2025

То

Sh. Aashish Goel E-2/112, Shastri Nagar Delhi – 110052 Email id: aashishgoel9@gmail.com

Sub: Information sought under Right to Information Act, 2005.

Sir,

Please refer to your RTI application with Registration No. CESTA/R/E/25/00013 dated 30.10.2025 which is transferred to this office from Central Board of Excise & Customs with reference no. CBECC/R/E/00631/I. Vide the said RTI, this office is requested to provide information in respect of point no 2 and 4 of the RTI.

Information sought under RTI	Reply to the information
Point No. 2: Whether decisions of the Hon'ble CESTAT rendered by one bench (for example, CESTAT Chennai) on classification of goods are required to be Bound to be followed by Customs officers and adjudicating authorities in other Commissionerates (for example, Delhi Customs) in cases involving identical goods and similar facts? Kindly provide the official policy or instruction of CBIC regarding observance of judicial discipline and uniformity when a CESTAT Bench has already decided on identical goods.	The question relating to whether CESTAT decisions are bound to be followed by the departmental officers/authorities is a matter of judicial discipline over which the CPIO cannot offer any comments. With regard to the applicant seeking official policy or instruction of CBIC regarding observance of judicial discipline and uniformity, the instructions, if any, issued by CBIC are not available with this office.
Point No. 4: Please state whether non-following of CESTAT orders of another Bench in similar matters amounts to violation of judicial discipline, and whether any instructions or disciplinary actions exist regarding such conduct?	The information officer cannot offer any comments on non- following of CESTAT orders of another Bench in similar matters amounting to violation of judicial discipline.

(Vaishali Kharbanda)

Technical Officer/ CPIO

Yours faithfully,

Copy to:

 CPIO, CBIC-Judicial, 4th Floor, Hudco Vishala Building, Bhikaji Cama Place, New Delhi – 110066

2. Computer Section, for uploading of reply to the RTI on the CESTAT website.

(Vaishali Kharbanda) Technical Officer/ CPIO

Note:- If the applicant is aggrieved by the information provided, he may appeal to the Hon'ble Shri P.V. Subba Rao, Member (Technical), First Appellate Authority, CESTAT, West Block No.2, R.K. Puram, New Delhi-110066 within 30 days.