

ITEM NO.4 Court 4 (Video Conferencing) SECTION XVII-A

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Civil Appeal No(s).674/2021

C.C.E. AND S.T., SURAT I Appellant(s)

VERSUS

BILFINDER NEO STRUCTO CONTRUCTION LTD. Respondent(s)

(WITH IA No.7353/2021-CONDONATION OF DELAY IN FILING and IA No.7355/2021-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.7354/2021-EX-PARTE STAY)

WITH

C.A. No. 4465-4466/2021 (XVII-A)

(WITH IA No.12176/2021-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.12175/2021-STAY APPLICATION and IA No.12174/2021-CONDONATION OF DELAY IN FILING APPEAL)

Date : 29-11-2021 These appeals were called on for hearing today.

CORAM :

HON'BLE DR. JUSTICE D.Y. CHANDRACHUD
HON'BLE MR. JUSTICE A.S. BOPANNA

For Appellant(s) Mr. Balbir Singh, ASG
Mr. Vikramjit Banerjee, ASG
Mr. A.K.Panda, Sr. Adv.
Mr. Mukesh Kumar Maroria, AOR
Mr. S.A.Haseeb, Adv.
Mr. Shyam Gopal, Adv.
Mr. Adit Khorana, Adv.
Mr. Digvijay Dam, Adv.
Mr. Rupesh Kumar, Adv.
Ms. Swarupama Chaturvedi, Adv.
Ms. Priyanka Das, Adv.
Mr. Merusagar Samantaray, Adv.
Mr. Bhuvan Mishra, Adv.

For Respondent(s) Ms. Charanya Lakshmikumaran, AOR
Mr. Aditya Bhattacharya, Adv.
Ms. Apeksha Mehta, Adv.
Ms. Mounica Kasturi, Adv.
Mr. Akash Pratap Singh, Adv.

**UPON hearing the counsel the Court made the following
O R D E R**

- 1 Mr Balbir Singh, Additional Solicitor General, has tendered a statement titled “Reducing Delays in Litigation Management” in pursuance of the order of this Court dated 27 August 2021.
- 2 A Committee was constituted in order to facilitate the objective of ensuring that litigation involving the Union of India and the Tribunals constituted under revenue legislation, is duly monitored so as to provide seamless integration at all stages by adopting Information and Communication Technology (ICT).
- 3 Pursuant to the earlier direction, the Committee has undertaken a comprehensive exercise, which needs to be appreciated. The note which has been tendered by the ASG is reproduced in its entirety for facilitating future reference:

“REDUCING DELAYS IN LITIGATION MANAGEMENT

Ref: Supreme Court Order in Civil Appeal No.674/2021

Background:

1. In the aforesaid Civil Appeal No.674/2021 an order dated 27th August, 2021 was passed by the Hon’ble Supreme Court for constitution of a Committee comprising of various stakeholders to adopt ICT (Information and Communication Technology) initiatives to streamline, monitor and provide seamless integration of all stages in government revenue litigation across the board and the Hon’ble Supreme Court will review the progress achieved on

the above points after three months from the date of the order.

Constitution of LIMBS Committee:

2. Accordingly, a Committee comprising of the following stakeholders has been constituted:

- i) Shri Ashish J. Shiradhonkar, Sr. Technical Director, NIC
- ii) Shri Rajinder Kumar Kaul, Sr. Technical Director, NIC
- iii) Shri R.K. Srivastava, Addl. Legal Adviser, MoL&J
- iv) Shri Pankaj Jain, Additional Commissioner, Directorate of Legal Affairs, CBIC
- v) Shri Gaurav Bansal, Joint Director, Supreme Court Cell, Directorate of Legal & Research, CBDT
- vi) Dr. N. Gandhi Kumar, Director (Coordination), Department of Revenue [Convenor]

to: -

- guide the changes required in LIMBS to make it more effective for litigation management.
- ensure integration of LIMBS with the IT system of Courts, Tribunals etc. including e-Courts system of NIC.
- guide the process of integration of LIMBS with e-office.
- guide universal adoption of LIMBS and e-office in the relevant offices under Department of Revenue.
- suggest changes in the IT solutions adopted in the Courts/Tribunals etc. that could significantly improve litigation management for suggesting other measures to remove roadblocks in efficient litigation management.

- to finalize and operationalize the effective system within three months from today and appraise the Hon'ble Supreme Court accordingly.

3. The Committee studied and examined threadbare all the recommendations of the Hon'ble Supreme Court and also invited suggestions from both the Boards i.e. CBIC and CBDT in this regard. After having detailed deliberations with all the stakeholders including NIC, necessary changes have been brought in the litigation management system of CBDT and CBIC using IT as described below:

Recommendation 1 - Guide the changes required in LIMBS Software to make it more effective for litigation management:

- LIMBS Portal has been re-designed in such a way that CBIC, CBDT would require to feed only minimum relevant data of the cases of High Courts and Tribunals on the LIMBS portal **which would form the basic case data for SLP/Appeal initiation.**
- Updating Case Number Record (CNR) using Case Type, Case Number, Case Year for each High court data record has been provisioned making updating very easy and CBIC/CBDT does not need to search for the same through other IT based systems. **With the updation of correct CNR Number, LIMBS Portal ensures connectivity with HCs servers for uncertified orders/ judgments, latest case status retrieval thus reducing the delay for SLP initiation for**

want of certified copies of judgments.

- The provisions have been made in the LIMBS portal that LIMBS software will automate the updating of High Court records from High Court database as and when hearing takes place at the respective High Court (using correct CNR no). **This will result in minimum human intervention and cut down delay in having information and then updating on LIMBS portal.**
- The records of High Court data in LIMBS will finally be updated manually (in case of wrong CNR number) or automatically including the disposal information, **since the disposal and date of disposal information is vital for seeking advice internally and from DOLA/CAS.**
- Feature has been developed in LIMBS to update records through Compliance Entry function in the situations of win or loss., since **Win or Loss cannot be automated for initiating SLP proposal in LIMBS but is a must to be entered using separate function developed in LIMBS.**
- Provision has been made to sensitize CBIC and CBDT officers through SMS and on login into the LIMBS on the countdown in days for submission of proposal and advices within CBIC and CBDT and finally submission to DOLA/CAS **which would cut down delay for initiating SLP/Appeals.**
- A work flow based modules for proposing SLP filing has been developed and rolled out for CBIC and CBDT officers to

forward/mark them within CBIC and CBDT for their approval.

It will cut down delay in seeking internal approval.

- Similarly, provision has been made in LIMBS for granting permission within CBIC and CBDT for seeking advice from DOLA/CAS. **It will cut down delay for seeking internal approval for advice and from DOLA/CAS.**

Recommendation 2 - Ensure integration of LIMBS with the IT system of Courts, Tribunals including e-Courts system of NIC:

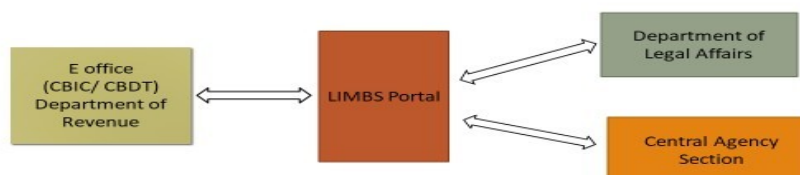
- Integration of LIMBS with the servers of High Courts have been achieved for updating LIMBS data using CNR no. to access/download the uncertified copies of Orders and Judgments except for a few High Courts which are not on NJDG. **It will cut down delay in having Judgments for subsequent actions.**
- API for connecting/integration with ITAT server is being developed by IT personnel of ITAT. **This will be implemented soon.**

Recommendation 3 - Guide the process of integration of LIMBS with e-office:

Integration of LIMBS with e-Office of DOLA and CAS has been achieved. Through this integration CBIC and CBDT will be able to know the pending status of the e-File submitted from LIMBS to DOLA/CAS at a particular time. Similarly, integration of LIMBS with e-office of CBIC and CBDT has also been achieved. **It will cut down delay in sending files to**

DOLA/CAS and also help to gather delays at different levels. This has also been explained in the flow chart below:

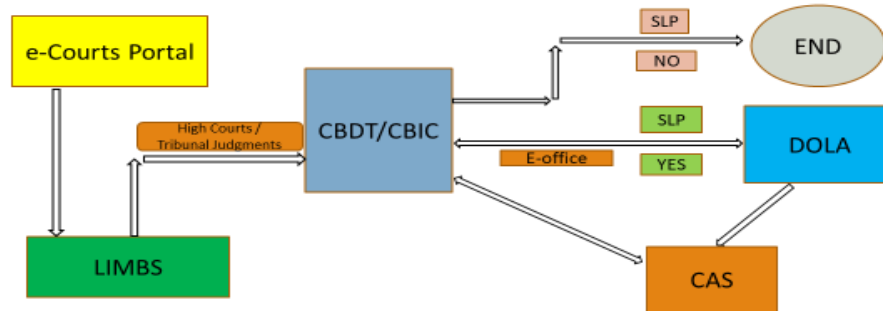
Integration of LIMBS with E-office



Recommendation 4 - Guide universal adoption of LIMBS and e-office in the relevant offices under Department of Revenue:

- Deliberations have been held between the committee members, LIMBS Team of NIC, DOLA for adoption of LIMBS and e-Office in CBIC and CBDT.
- The necessary access between CBIC, CBDT and DOLA/CAS have been established for having e-Office to e-Office advice file movement within CBIC and CBDT and finally with DOLA/CAS. Accordingly, CBDT and CBIC had started sending files through e-office to DOLA.
- Request has been made to CBIC and CBDT for creating login ids of concerned officers to bring them on the platform of LIMBS. Trainings have been given and are also planned for CBIC and CBDT officers in this regard. **This will be helpful in easy and seamless transfer of advice files to cut down the delays. The same has been explained in the flow chart below:**

Work flow for filing SLP (through e-office)



Recommendation 5 - Suggest changes in the IT solutions adopted in the Courts/ Tribunals etc. that could significantly improve litigation management for suggesting other measures to remove roadblocks in efficient litigation management:

- It is suggested that a universal codification of Ministries, Departments and Sub-Departments be undertaken, so that the provision of entering such codes at the filing levels be undertaken for the Government cases at Tribunals and Hon'ble High Courts/Supreme Court.
- Necessary changes in the software of Tribunals, High Courts and Hon'ble Supreme Court be undertaken incorporating such codes.
- Through this exercise CBIC/CBDT will be able to receive certified and uncertified copies of Judgments and Orders within the fastest time possible, and directly into the email account of the concerned stake holders thus helping cut down the delay in receiving such Orders/Judgments and acting on these for seeking advice from DOLA/CAS.
- The High Court litigation section of Delhi and Central

Agency Section have also been brought on the same LIMBS platform for giving advice, drafting and filing of cases and finally generating bills for the advocates. CBIC and CBDT need to communicate the same LIMBS id to the litigation agency. **This will enable the direct transfer of certified and uncertified copies from courts into the email accounts of the officer concerned for fast decision making for initiating SLP/Appeal.**

- **Certain High courts are not on NJDG (National Judicial Data Grid) so cannot update the records of the cases falling in those High courts on the LIMBS portal. Need to have all the High court's data on NJDG.**

- Also API from SC needs to be arranged soon for POST SLP/Appeal information.

Recommendation 6 - The LIMBS SLP software modules have been developed and rolled out for different stake holders."

(emphasis in original)

4 Since the work of the Committee is an ongoing process, we consider it appropriate to list the further proceedings to monitor compliance on 7 March 2022.

5 In the meantime, the integration shall be extended, besides the Income Tax Appellate Tribunal (ITAT), also to the Customs Excise and Service Tax Appellate Tribunal (CESTAT) and other Tribunals. The Committee will co-ordinate with the President of the CESTAT in the meantime to ensure that this is achieved.

- 4 The present order be circulated to the Union Ministry of Law and Justice so that proper coordination can be achieved in regard to the Tribunals which are sought to be brought on a common ICT platform. The Secretary, Department of Justice is requested to also facilitate the exercise so that any issues of co-ordination can be resolved.

(SANJAY KUMAR-I)
AR-CUM-PS

(SAROJ KUMARI GAUR)
COURT MASTER