

Instruction

F.No:275/65/2013-CX.8A
 Government of India
 Ministry of Finance
 Department of Revenue
 Central Board of Excise and Customs
 (Legal Cell)

C-Wing, 5th Floor, Hudco Vishala Bldg.,
 Bhikaji Cama Place, R.K.Puram,
 New Delhi, the 8th December, 2015

To

1. All the Principal Chief Commissioners/ Chief Commissioners and Principal Directors General/Directors General under CBEC
2. All the Joint Secretaries and Principal Commissioners/Commissioners in D/o Revenue/CBEC, New Delhi
3. < webmaster.cbec@icegate.gov.in > ; Webmaster, CBEC

Sir/Madam,

Sub: -Authorising the Commissioner to defend the UoI and others in matters of indirect taxation before the High Court -Reg.

I am directed to say that as per para 4.8 of the Standard Operating Procedure (SOP) on 'Litigation in Appellate Forums' issued in October, 2013, all the cases pertaining to indirect taxes before the High Court, wherein UoI, MoF, Secretary (Revenue), Chairperson CBEC or any of these figure as respondents, are defended by the Commissioner concerned on being duly authorised by the Legal Cell of CBEC.

2. In order to streamline the process of issuance of 'Authorization' to defend the above mentioned authorities in indirect tax cases before High Courts, where they have been arrayed as the Respondent(s), the following procedure is prescribed.

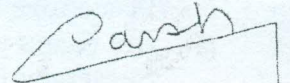
- (i) To defend the UoI and others in indirect tax matters in a High Court, when arrayed as Respondent(s), Legal Cell, CBEC will issue 'Authorization' in favour of the Commissioner concerned.
- (ii) The Commissionerate will obtain comments on policy issues involved in the Petition directly from the Policy Wing of Board/Ministry under intimation to the Legal Cell. The Policy Wing concerned of the Board/Ministry will also endorse a copy of their comments to the Legal Cell.

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- (iii) In case where no jurisdictional officer is joined as respondent(s) and the petition is filed against UoI and others in the Ministry/Board, an 'Authorisation' will be issued in favour of the concerned nodal Commissioner in whose jurisdiction the bench of the High Court, where petition is filed, is located. The authorised Commissioner will take necessary action in the matter including coordinating with the Law officer/CGSC.
- (iv) It is clarified that 'Authorization' issued as above does not cover cases, where such authorities are arrayed in the petition in their individual capacity. Further, 'Authorization' required in respect of 'Service matters including Establishment and Administration' may be obtained from the the 'Administration Wing' of the CBEC.

This issues with approval of the Secretary (Revenue).

Yours faithfully,



(Harsh Vardhan)
Senior Analyst (Legal)