

MOST IMMEDIATE
COURT MATTER

No. S. 29012/12/2017-ST-I-DoR
(Comp. No. 300353959)
Government of India
Ministry of Finance
Department of Revenue
(State Taxes Division)

275, North Block, New Delhi
Dated the 16th October, 2017

OFFICE MEMORANDUM

Subject: Courts cases filed with respect to the Goods and Services Tax regime in the country - regarding.

The undersigned is directed to refer to the above subject and to state that it has been noticed that the legislations / rules etc. notified on the Goods and Services Tax (GST) regime have been challenged in the various High Courts of the country. Therefore, Secretary (Revenue) has directed that in all such important cases, Commissioner (GST), CBEC and the State Commissioner must coordinate and ensure that the Advocate General appears on behalf of Department of Revenue before the respective High Courts and wherever need be, may even appoint a special counsel in the matter.

2. It is, therefore, requested to ensure the implementation of the above directions of Secretary (Revenue).

(S. R. Meena)
Under Secretary (ST-I)
Tel: 2309 2976

- **Chairman, CBEC, North Block, New Delhi.**
- **Commissioner (Commercial Taxes), all State/ UT Governments.**

Copy for information to:

- i) PPS to Secretary (Revenue)
- ii) Addl. Secretary (Revenue)/ all Members of CBEC / Additional Secretary (GST Council).
- iii) Joint Secretary (Revenue)/ Joint Secretary (TRU-I)/ Joint Secretary (TRU-II) / Commissioner (GST), CBEC / CEO (GSTN).
- iv) Deputy Secretary (ST)/ Deputy Secretary (HQ)/ Deputy Secretary (Coord.)/ Deputy Secretary (Admn.)

Handwritten notes:
 GST-I
 PW K...
 Sub...
 8/11/17
 9/14/17
 Heg.

Office of the Commissioner of Taxes
 Receipt No. 2093
 Date 9-11-17