

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

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'C' Wing, 5<sup>th</sup> Floor, HUDCO-VISHALA Building  
 Bhikaji Cama Place, R.K. Puram,  
 New Delhi-110066

Dated the 09.11.2017

INSTRUCTION

To,

1. All Principal Chief Commissioners/Chief Commissioners of Customs, GST & CX;
2. All Principal Director Generals/ Director Generals of Customs, GST & CX;
3. <webmaster.cbec@icegate.gov.in>

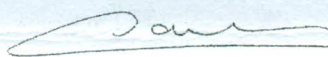
SUB: Defence against Tax Appeals/ Writ Petitions/ PILs pertaining to Indirect Taxation pending in the Hon'ble High Court (s)- reg.

Sir/Madam,

The undersigned is directed to refer to Board Instruction of even no. dated 19.06.2015, 08.12.2015 and Member (Legal), CBEC, D.O. letter of even no. dated 05.09.2017 (Copy available on CBEC website).

2. It has been brought to the notice of Board that the Government Counsel defending UOI & Ors in the Hon'ble High Court (s) are not being assisted by the Department properly. It has also been noticed that in most of the cases, authorisation to defend the interest of Respondent(s) have been issued by the Board to the respective Commissioner but cases are not being briefed to the Government Counsel in a proper and timely manner. Consequently, the Government Counsels have approached the Board and shown their inability to defend the cases before the High Court (s) effectively.
3. Despite the instructions as stated above, the same are not been followed properly and strictly. The matter has been viewed seriously by the Board.
4. In view of the above, you are hereby directed to review all the pending cases pertaining to your jurisdiction in the High Court (s) immediately and to provide all necessary and timely assistance to the Government Counsel in order to efficaciously defend the interest of Government.

Yours faithfully

  
 (Harsh Vardhan)  
 Senior Analyst  
 Tel: 011-26195405