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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-66: dated the 09.10.2017

**INSTRUCTION**

To,

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

**SUB: Defence against Writ Petitions/PILs relating to GST- reg.**

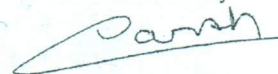
Sir/Madam,

The undersigned is directed to refer to Member (Legal), CBEC, D.O. letter of even no. dated 05.09.2017 (copy available on CBEC website) on the above subject.

2. In this regard, it is stated that as GST is a tax where apart from various Central Taxes, many state taxes also have subsumed, there needs to be strong coordination between State and Central Government, so as to make GST rollout smooth and successful. It is felt that both the Centre and States should take a uniform stand in GST related petitions before the High Court (s) so as to obviate any contradictory orders or judgments.

3. You are therefore requested to direct the Principal Commissioners/ Commissioners under your jurisdiction, who have been authorized by the Board to represent Union of India & others in GST related petitions before the High Court (s), to coordinate with the State Government respondents and ensure that a uniform stand is taken before the Hon'ble High Court (s).

Yours faithfully



(Harsh Vardhan)  
Senior Analyst  
Tel: 011-26195405

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Ministry of Finance  
Department of Revenue  
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'C' Wing, 5<sup>th</sup> Floor, HUDCO-VISHALA Building  
Bhikaji Cama Place, R.K. Puram,  
New Delhi-66: dated the 11.10.2017

**INSTRUCTION**

To,

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

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Sir/Madam,

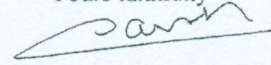
The undersigned is directed to refer to Member (Legal), CBEC, D.O. letter of even no. dated 05.09.2017 (copy available on CBEC website) on the above subject.

2. In this regard, it is stated that instances have been brought to the notice of the Board wherein the Government Standing Counsels have not accepted notice on behalf of GST Council or they have not appeared on behalf of GST Council, leading to an awkward position resulting in some adverse interim orders from the Hon'ble High Court (s).

3. You are therefore requested to direct the Principal Commissioners/ Commissioners under your jurisdiction who have been authorized by the Board to represent Union of India & others in GST related petitions before the High Court (s) and where GST Council is also a respondent, to take all necessary steps to defend the GST Council along with Union of India & others. They may also be directed to sensitize the Government Standing Counsels to accept the notices on behalf of GST Council and to represent it before the Hon'ble High Court (s) so as to avoid occurrence of any awkward position in future. Comments in respect of issues pertaining to the GST Council may be obtained directly from the GST Council Secretariat by the authorized Principal Commissioners/ Commissioners.

4. It is also reiterated that the Instructions contained in the above said D.O. letter of Member (Legal) may be strictly complied with and all measures necessary to efficaciously defend all matters and in particular GST related petitions in High Court (s) be taken under your respective jurisdiction.

Yours faithfully

  
(Harsh Vardhan)  
Senior Analyst  
Tel: 011-26195405

Copy to:

1. The Additional Secretary GST Council, New Delhi, w.r.t. his D.O.F. No. 131/Legal (Misc.)/GST Council/2017 dated 11.10.2017 for information.
2. OSD to Secretary (Revenue), North Block, New Delhi for information.
3. OSD to Chairman, CBEC, North Block, New Delhi for information.