

No. S-29012/12/2017-ST-1-DoR

Government of India
Ministry of Finance
Department of Revenue
(State Taxes Division)

275, North Block, New Delhi
Dated the 27th November, 2017

INSTRUCTION

To,

1. All the Chief Secretaries of States & Union Territories, Secretary (Finance/Taxation), Commissioner (Commercial Taxes) of the States;
2. All Principal Chief Commissioners/ Chief Commissioners of Customs, GST & CX;
3. All Principal Director Generals/ Director Generals of Customs, GST & CX;

Sir / Madam,

Subject: Master Instruction on Defence against Writ Petitions / PILs relating to GST- regarding.

Kindly refer to Member (Legal), CBEC's D.O. letter of even no. dated the 5th September, 2017 (copy available on CBEC website) on the above subject.

2. In this regard, it is stated that after implementation of GST a number of Writ Petitions / PILs are being filed in Hon'ble Supreme Court & High Court (s) challenging various aspects of GST Law and rates. Since GST is at its nascent stage, CBEC has already issued a number of Instructions laying out the procedure for efficaciously defending the interest of Government before the Court(s).

3. In order to obviate any confusion amongst the field formations and to efficaciously defend the interest of government before the Hon'ble High Court (s), you are requested to direct the formations under your jurisdiction to comply with the following directions:

a. **Nodal Cell under CBEC** – Nodal Cell headed by Commissioner (Legal), CBEC has been created in order to effectively coordinate and monitor the all GST related cases filed/ pending before the Hon'ble High Court(s). Similarly, Nodal Cell headed by Commissioner (Directorate of Legal Affairs), CBEC has been created in order to effectively coordinate and monitor the all GST related cases filed/ pending before the Hon'ble Supreme Court. The new cases or any updates in other cases, as and when received by the concerned officer / field formations etc, may be intimated to the respective Nodal Cell of CBEC. The phone number of the Nodal Cell for High Court is 011-26161042 and email ID is commr.legal-cbec@nic.in. The phone number of the Nodal Cell for Supreme Court is 011-23219071 and email ID is dla-rev@nic.in.

b. **Issuance of Unique Index Number** – Commissioner (Legal) / Commissioner (DLA), CBEC will assign a unique Index Number to all High Court(s)/ Supreme Court cases respectively, filed under GST regime, which will remain unchanged and may be used for all future references/ correspondences.

Office of the Commissioner of Taxes
Receipt No. 2331
Date. 10.1.18

