

By Email/Speed post  
Most Immediate

F. No.278A/13/2023-Legal  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Indirect Taxes & Customs  
(Legal Cell)

पादरी/Receipt  
प्रधान मुख्य आयुक्त या कार्यालय (आयुक्तिक अनुभाग)  
Pr. Chief Com- Section  
17 MAY 2023  
के. व. एवं सी. व. /CGST & CY  
कोलकाता क्षेत्र /Kolkata Zone  
5th Floor, C Wing, Indira Gandhi Centre for International Trade, New Delhi  
Received without verification of Content:  
Bhikaji Cama Place, R. K. Puram,  
New Delhi-11.05.2023

AC(Legal)  
19/5/23

To,

1. All Pr. Chief Commissioners/Chief Commissioners of Central GST & Central Excise, Customs & Customs (Prev.),
2. Pr. Director General, DRI, New Delhi
3. Web Master, Dte. General of Systems, New Delhi with the request for uploading this letter on the CBIC website under Legal Affairs

Subject:- Constitution of regular panel of Senior/Junior Standing Counsels for handling cases of Indirect taxation of CBIC before the various High Courts and other fora; Renewal/Fresh appointment of Counsels - reg.

Sir/Madam

Kind attention is invited to Board's orders F. No. 278A/07/2019-Legal(Pt.III) dated 01.10.2020 and F. No. 278A/07/2019-Legal dated 07.12.2020 (copies available on CBIC website), whereby panel of 146 Senior Standing Counsels and 104 Junior Standing Counsels had been drawn for a period of three years i.e. upto 30.09.2023 and 06.12.2023 for handling cases of Indirect taxation of CBIC.

2. Since, the said panels are expiring soon, it has been decided to draw a fresh panel keeping in view the requirement of a particular zone for handling CBIC cases of Indirect taxation before the various High Courts and other fora.
3. Eligibility and other terms and conditions will be as prescribed in Board's letter F. No. 278A/43/2007- Legal dated 05.12.2007 (copy enclosed) and F. No. 278A/50/2011-Legal dated 14.09.2012 (copy enclosed).
4. The criteria for selection of the fresh panel will be as under:-
  - (i) The Committee should interview all eligible applicants.
  - (ii) The Committee should assess the Legal knowledge of the applicant especially as regards indirect taxation and emerging taxation areas.
  - (iii) The Committee should note the communication skills of the applicant.
  - (iv) The Committee should examine the success ratio of already empanelled Counsels.
  - (v) The Committee should make overall assessment of the applicant keeping the performance as the key criteria.
  - (vi) The Committee should discreetly examine applicant's reputation/standing.

5. Vide letter dated 18.02.2019 (copy enclosed) and subsequent addendum dated 01.03.2019 (copy enclosed), Committees of Chief Commissioners were composed for the purpose of examining the suitability, interview etc. of the Counsels for appointment as Sr./Jr. Standing Counsels of CBIC for conducting Indirect Tax matters for a particular High Court/Bench and other fora and subsequently forwarding self-contained recommendations to the Board. In case some zones have vacant slot of Chief Commissioners, then the Review Committee of Chief Commissioners set up under the Central Excise/Customs/Finance Act shall act as the Committee of Chief Commissioners for this purpose.

6. Accordingly, the Zone/Directorate is requested to advertise the requirement of Sr./Jr. Standing Counsels in the Newspapers and circulate amongst the concerned Bar Associations. The work of publishing Advertisement should be completed by 30.05.2023 and a copy of the Advertisement should also be uploaded on the website. The recommendations after receipts of applications, scrutiny, interview etc. must reach Board latest by 31.08.2023.

7. While forwarding the proposals, it may be mentioned that the following information may be furnished: -

- (i) Performance report in r/o existing Sr./Jr. Standing Counsels from the date of last appointment order to till date in format Annexure-A.
- (ii) Proforma 'A' and 'B' as mentioned in the Board's letter dated 05.12.2007.

Encls: as above

Yours faithfully,

  
(Yad Ram Meena)

Under Secretary to the Government of India

D.O.F.No.278A/43/07-15/2007

भारत सरकार  
GOVERNMENT OF INDIA  
केन्द्रीय उत्पाद तथा सीमा शुल्क बोर्ड  
CENTRAL BOARD OF EXCISE AND CUSTOMS

New Delhi, the.....200.....  
5 December, 2007

E.K.Gupta  
Member (L&J)  
Ph: 2309 2417

Dear Chief Commissioner

Sub: Appointment of Counsels by Central Board of Excise & Customs for constituting a panel to defend the cases relating to indirect taxation before various High Courts - Reg.

1. Central Board of Excise & Customs has been recently assigned the powers by Ministry of Law & Justice to appoint Standing Counsels for constitution of panel to defend the cases relating to indirect taxation before the various High Courts. This has been a long pending demand of the Central Board of Excise & Customs with the Law Ministry and as a result of continuous efforts and persistence, the Law Ministry has acceded to our request.

2. Central Board of Excise & Customs in consultation with the Ministry of Law & Justice has prepared the guidelines governing the manner of appointment of Counsels and the various terms and conditions of their appointment. The guidelines are enclosed as Annexure 'I' & 'II'.

3. Looking to the fact there are more than one Chief Commissioner within the jurisdiction of the various High Courts, Committees of Chief Commissioners have been formed for the purpose of examining the suitability of the Counsels applying for appointment for a particular High Court and sending self contained recommendations to the Board for constitution of panel. The Committee of Chief Commissioners constituted for this purpose is enclosed as Annexure 'A'. The Committee of Chief Counsels duly headed by the senior most Chief Commissioner may call for the names from the Association of the respective High Court.

4. The number of Counsels who would be handling the revenue cases before each High Court has been tentatively fixed and is enclosed as Annexure 'B'. The number of Junior Standing Counsel and Senior Counsels has also been worked out. However the Chief Commissioners are at liberty to change the composition depending upon the nominations received and the categories to which they fall and give adequate justification thereto.

5. The work relating to formation of the panel of Counsels should be completed by 15.1.2008. The Chief Commissioner, heading the Committee should send a self contained proposal addressed to the undersigned in terms of the procedure contained in the guidelines governing the manner of appointment of Counsels and their terms and conditions.

With best wishes.

Encl: As above.

Yours sincerely

(E.K. Gupta)  
Member (L&J)

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**GUIDELINES FOR  
APPOINTMENT OF  
STANDING COUNSELS  
FOR HANDLING  
DEPARTMENT CASES  
BEFORE HIGH COURTS**

F.No.278A/43/2007-Legal  
Government of India  
Ministry of Finance  
Department of Revenue  
(Central Board of Excise & Customs)

\*\*\*  
New Delhi, dated the 05<sup>th</sup> December, 2007

To  
All the Chief Commissioners of Customs / Central Excise / Customs (Prev.)  
D.G.R.I./D.G.C.E.I.

Sir / Madam,

Sub: Powers assigned to CBEC for appointment of Standing Counsels to handle  
litigation of Indirect Taxes before various High Courts - guidelines regarding  
mechanism of appointment of Counsels and their terms and conditions- Reg.

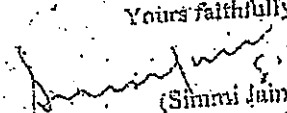
Central Board of Excise & Customs has been assigned the powers to appoint Standing  
Counsels to handle the litigation of Indirect Taxation before the various High Courts / Tribunal /  
BIFR / AAIFR / DRT and other statutory bodies / authorities and also to regulate their terms and  
conditions of engagement etc.

2. The procedure for appointment of Counsels and renewal of their terms has been  
prescribed by specifying the requisite qualification and terms and conditions of their engagement  
which is annexed as Annexure-I. The Schedule of fee and allowances etc. is annexed as  
Annexure-II.

3. This issues with the concurrence of Ministry of Law & Justice vide their  
Dy.No.3513/2007-Judl. dated 22.11.2007 and the Integrated Finance Unit (IFU)  
Dy.No.3112/2007.

Encl: as above

Yours faithfully

  
(Simmi Jain)  
Director (Legal)

ANNEXURE - I

I. Category and qualification of Counsels:

Counsels are engaged by the department for representing the department before different High Courts/other judicial bodies in cases relating to the indirect taxation. The Counsels engaged by the department will fall into three categories viz:-

- a. Junior Standing Counsels
- b. Senior Standing Counsels
- c. Standing Counsels

Qualifications of each category of counsel will be as under:

**A. Junior Standing Counsel:** In order to be eligible for appointment as Junior Standing Counsel a person should

- i. be enrolled/registered as an advocate with the High Court
- ii. have a minimum experience of three years of handling preferably Customs and Central Excise and Service Tax matters before High Courts or Tribunals

OR

Have been an officer of the Custom & Central Excise Department who retired/resigned from the post of Additional Commissioner of Custom/Excise or below and is enrolled/registered as an advocate in the High Court. Provided that he has not been removed/dismissed or compulsorily retired from service on account of disciplinary action against him and no disciplinary proceeding under service rules or pension rules is pending against him.

**B. Senior Standing Counsels:** In order to be eligible for appointment as Senior Standing Counsel a person should

- i. be enrolled/registered as an advocate with the High Court
- ii. have a minimum experience of five years of handling preferably Customs and Central Excise and Service Tax matters before High Courts or Tribunals

OR

Have been an officer of the Custom and Central Excise Department who retired/resigned from the post of Commissioner of Customs / Central Excise or above or retired/resigned as Member/Vice President/President of CESTAT/Settlement Commission and is enrolled/registered as an advocate in the High Court. Provided that he has not been removed/dismissed or compulsorily retired from service on account of disciplinary action against him and no disciplinary proceeding under service rules or pension rules is pending against him.

**C. Standing Counsels:** In a station where counsels do not have sufficient experience to be appointed as Senior Standing Counsels, the senior most among the panel of Junior Standing Counsels of the Department at that station may be designated by the Chief Commissioner of Custom/Central Excise as the Standing Counsel while other Counsels should be categorized as Junior Standing Counsels.

The Standing Counsel so designated shall perform the function of arguing cases before the Hon'ble High Court/CESTAT/other forums in the absence of a Senior Standing Counsel.

## 2. Appointment of Counsels.

2.1 For the purpose of appointment, the Chief Commissioner of Custom/Central Excise will call for applications in Proforma -A & A-I ( as applicable), either by advertisement in local newspapers, or from the Bar Council of High Court or otherwise. Terms and conditions of appointment should be in accordance with Annexure I & II as enclosed.

2.2 Particulars of the applicants' expertise in handling indirect tax matters by the applicant will be examined by the Chief Commissioner of Custom/Central Excise matters and an evaluation report along with recommendation of the Chief Commissioner concerned will be sent to the Board in Proforma -B

2.3. The first appointment of each Counsel shall normally be for a period of three years.

## 3. Performance Review:

The following procedure shall be adopted for reviewing performance of the Counsels appointed by the department:

a. The Commissioner of Customs /Central Excise having jurisdiction over a case shall submit a half yearly report to the Chief Commissioner in Proforma-C in respect of the cases represented by the Counsels.

b. On the basis of the reports received from the Commissioners, the Chief Commissioners will review the performance of the appointed Counsels every year before 30<sup>th</sup> June of each year and send an annual report to the Board in Proforma-D.

## 4. Renewal of appointment :

4.1 Proposals for renewal of terms of the Counsels should be submitted to the Board at least 3 months before the expiry of the existing term.

4.2 The renewal of a term of a Counsel can be made for a period of three years if his performance is found to be satisfactory. Before making recommendation for

renewal of appointment of the Counsel, the Chief Commissioner should necessarily make an evaluation of the performance of the Counsel during the preceding term and forward it to the Board alongwith the proposal for renewal in Proforma -E.

## 5. Allocation of cases to Counsel:

The Chief Commissioner of Customs/Central Excise will be overall in charge of entire litigation work on behalf of the Commissionerates falling within his jurisdiction. In respect of :

cases taken up by the DGDRJ/DGCEI, the DG concerned will be the incharge. Allocation of cases to the Counsel may be made by the Chief Commissioner/Director General or by the Commissioner/Director authorized by them.

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#### 6. Termination of appointment/resignation:

The appointment/empanelment of the Counsel would be terminable on one month's notice in writing by either side without assigning any reason.

#### 7. Duties of the Counsel

The Counsel shall:

(i) appear in the High Court in the cases assigned to him and also appear, if so required on behalf of the Department, in other High Courts, Tribunals, BIFR., AAIFR/ DRT / other Tribunals/ Settlement Commission, Commissioner (Appeals) and other courts and statutory bodies;

(ii) give legal advice to the Department on such civil, criminal and revenue matters pertaining to indirect taxes and such other matters arising in the course of administration of the Department as are referred to him by the officers of the Department including:

- (a) examination and settling of drafts of legal nature;
- (b) drafting of applications, petitions etc. to be filed in courts of law;
- (c) prompt removal/curing of defects in appeals/petitions filed, as may be pointed out by the registry.

(iii) when any case attended to by him is decided against the Department, give his opinion regarding the advisability of filing an appeal from such a decision not later than 5 working days of the order (kuchha copy).

(iv) apply for the copy of the judgement of the Court in a case attended by him on the same day or the next day and provide the same within 10 days of the receipt of the order (excluding the time taken by the Court in preparation of the copy);

(v) if required, render all assistance to the Law Officers, Advocate General of the State Government, Special or Senior Counsel, who may be engaged in a particular case before the Supreme Court, High Courts, Tribunal, etc;

(vi) keep the department informed of the important developments in the case from time to time particularly with regard to drafting, filing of papers, dates of hearing of the case, order of the Court on the date of its pronouncement, supplying copies of judgement etc;

(vii) furnish to the Department monthly statement about the cases represented by him before the High Court or any other authority.

(viii) perform such other duties of legal nature, which may be assigned to him by the Department.

#### 8 Right to private practice

The Counsel will have the right of private practice, which should not however, interfere with the efficient discharge of work of the Department but he shall not advise, hold briefs or appear against the Department before any authority, tribunal or court in matters under the statutes relating to indirect taxes.

If the counsel happens to be a partner of the firm of lawyers or solicitors, it will be incumbent on the firm, not to take up any case against the Department in the same High Court, before any authority, tribunal or any case arising in other courts out of those cases s.g. appeals and revision in the High Court or the Supreme Court.

ANNEXURE - II

1. Schedule of Fees and allowances

The fees and allowances for Senior Standing Counsels are given hereunder: The Standing Counsels and Junior Standing Counsels shall be entitled to only 1/3<sup>rd</sup> of the amount specified against each item of work (except item no. 7). The Junior Standing Counsel shall not be entitled to retainership payable to Sr. Standing Counsel and Standing Counsel mentioned at S.No.7 below.

1. For appearance in the High Court

Appeals under section 130/130A of the  
Customs Act 1962/Section 35G/35H of  
Central Excise Act, 1944 /Finance Act 1994/  
Civil or Criminal Writ Petition under  
Articles 226 and 227 of the Constitution/  
orders made in such Petition, including  
appearance at admission Stage/ for cases before other Authorities

Rs.4500/-

However, for each substantial and effective hearing, following the first hearing, an additional fees of Rs.2000/- per substantial and effective hearing may be paid as refresher fees.

2. Certificate of fitness

Rs.1500/- (for each  
application)

3. For Civil Miscellaneous  
Application

Rs. 1500/- per case

4. For Civil or Criminal revision  
Petition

Rs. 2100/- per case

5. For drafting pleadings,  
written statements in suits, counter  
affidavits/returns/answers pleading  
to the writ petition, grounds of  
appeal, etc. application for leave  
to appeal to Supreme Court ;

Rs. 1500/- per case

If substantially identical affidavits, written  
statements etc. are drafted in connected cases,  
only one drafting fee will be payable in the  
main case and no separate drafting fee will be  
payable in connected cases.

6. Written opinion  
Other than what is referred in  
Part 7(iii) of Annexure I

Rs. 900/- per case



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#### 7. Retainership

The senior Standing Counsel and Standing Counsel will be entitled to a Retainership of Rs. 6,000/- per month (which includes charges for staff, office rent, postage and all other establishment charges):

#### 8. Clerkage

Clerkage at the rate of 10% of the hearing fee subject to a maximum of Rs.3,600/- in a case or batch of cases before the High Court.

#### 9. Out of pocket expenses

The amount required for court fees at the time of filing a case and other miscellaneous expenses should be paid to the Counsel in advance by the Commissioner concerned. An account of the expenses incurred should be rendered to the Commissioner while presenting the final bill.

#### 10. Perquisite

The reimbursement of telephone expenditure, subject to a maximum of Rs. 1,000/- per month, shall be made by the Commissioner for calls that have been made in connection with Departmental litigation matters only.

11. For appearance before any other Courts, CESTAT, BIFR /AAIFR/ DRT /other Tribunals and other Statutory bodies and authorities.

(a) at headquarters: same as payable for appearance before the High Court.

(b) out of headquarters: when the Counsel is required to go out of headquarters in connection with any litigation matter e.g. for conference with a Senior Counsel/ Special Counsel or with the Law Officer or for appearance in any Courts/Tribunal/other Statutory Bodies etc. outside the headquarters, he will be entitled to a daily fee of Rs.3,600/- per day for the days of his absence from the Hqrs. including the days of departure from, intervening holidays and arrival back at the headquarters. However, no fee will be paid for the day of departure if he leaves headquarters after court hours and for the date of arrival if he arrives at the headquarters before the court hours..

(c) travel/hotel expenses: In addition to the daily fee, the Counsel will be entitled to travel expenses for travel by air (economy class) or first class AC by train. Road mileage for the journey from his headquarters to the airport/railway station and vice versa and from the airport/railway station to the place of his stay out of headquarters and vice-versa will be paid at the rates admissible to Class I officers of the Central Government (having basic +NPA +SI in the pay range Rs. 8000/- to Rs. 16399/-). He will also be paid a lump-sum amount of Rs. 600/- as conveyance charges for performing local journey while outside the headquarters. He will also be entitled to actual expenses for stay in hotel, subject to maximum for Rs.1,200/- per day.

## 12.1 General

The rates specified above are primarily applicable to Central Excise/Customs/Service Tax cases but will apply mutatis mutandis to cases relating to other matters assigned by the Department. In all cases effective appearance is necessary for the Counsel to claim fee.

12.2. No fee will be payable in cases where no legal work is required to be done. For example, cases in which the interest of the Department is to be watched pending instructions, the cases involving transmission of records to the Supreme Court, inspection of the Court record for ascertaining the position of the case or other information needed.

12.3 If the Counsel appears at the instance of the Union of India or for parties other than the Union of India whose scales of fee are not inconsistent with that of the Union of India, he will be entitled to only one set of fees.

12.4 Appeals, revision or petitions arising from one common judgement or order will be considered together as one case if they are heard together.

## 12.5. Uncontested matters.

In uncontested cases, the fee shall be  $1/3^{\text{rd}}$  of the fees otherwise payable but if such a case is later on restored and decided in contest, the remaining  $2/3^{\text{rd}}$  of the fee will be payable. A case shall be regarded as contested when a decision is given after hearing arguments on both sides. The case shall be deemed to be uncontested if the court decides that the case is a covered one. For example if the court follows its own judgement or judgement of the Supreme Court, the case is considered to be a covered one. In case of any dispute, the Chief Commissioner/Director General/Commissioner/Director shall decide whether the case is uncontested or not.

## 12.6 No fees for adjournment

No fee will be payable to the Counsel if an advance notice about the adjournment has been issued or the case has been adjourned at his request due to the reasons personal to him.

## 12.7 Late submission of certified copies of the judgement:

30% of the fees payable to the Counsel shall be deducted if the Certified copy of the judgement is not handed over to the Commissioner/Director of the Department within ten days (excluding the time taken by the Court) from the date of judgement.

12.8. Where there are two or more cases (but not more than 10 cases) involving substantially identical questions of law or facts, one such case will be treated as the main case and the others as connected cases. The fees in such cases will be regulated as provided in succeeding paras, irrespective of the fact whether or not such cases are heard together.

12.8.1 When the Counsel files separate and materially different affidavits, applications or grounds of appeal etc. in more than one case but the argument is heard in the main case and the other cases are decided accordingly, the Counsel shall be paid the full fees in the main case and Rs.200/- for each of the connected cases.

12.8.2 When the main case has been heard as in para 12.8.1, but in the connected cases either affidavit or grounds of appeal or petition similar to the one in the main case has been

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drafted, the Counsel shall be paid the full fees in the main case and Rs 150/- only in each of the connected cases.

12.3.3 When substantially different affidavits are drafted in connected but uncontested cases, the Counsel shall get 1/3<sup>rd</sup> fees in the main case and Rs. 300/- in each of the connected cases.

12.3.4 When the Counsel has drafted the affidavit, petition or ground of appeal in the main uncontested case and has not drafted them in the connected but uncontested cases or the drafts in the connected but uncontested cases are substantially similar to the one in the main case, the Counsel shall get 1/3<sup>rd</sup> fees in the main case and Rs.150/- in each of the connected cases.

12.9 The fees to the Counsel will be paid on presentation of a stamped receipt, and on submission of copy of the document drafted, if it is a drafting fee and submission of minutes or gist of proceedings, or a copy of order/judgement where it is necessary in case the claim is for appearance fee. The Counsel shall submit his bills within three months from the date on which the fees have accrued.

12.10 The fees will be payable in two stages, 1/3<sup>rd</sup> fees after substantial work has been carried out and the remaining 2/3<sup>rd</sup> fees after the case has been decided. If the high court decides that no question of law is involved only 1/3<sup>rd</sup> of the fees shall be payable to the Counsel.

12.11 Where during the pendency of a proceeding, there is a change of Counsel, a fee commensurate to the work carried out by the outgoing Counsel, not exceeding 1/3<sup>rd</sup> of the total fee admissible for the case, may be paid to him. In such an event, only the balance of fee payable in the case will be paid to the new Counsel after completion of the case.

12.12 When the Counsel does not argue the case himself but only assists the Law Officer or any other special Counsel, he will be entitled to the same fee as is payable to him as if the case has been argued by him,

12.13 No fee will be admissible for preparation of cases but the Government may consider payment of separate fee for preparation in special cases involving arduous work.

12.14 When cases argued before a single judge are referred to a division bench or to a full bench, separate fee at the prescribed rates will be paid for appearance before each bench.

13. The various terms used in these guidelines will have the following meaning

#### 13.1. Substantial and Effective hearing

A Substantial and effective hearing is one in which either one or both the parties involved in a case are heard by the Court. If the case is mentioned and adjourned or only directions are given or only judgement is delivered by the Court, it would not constitute a substantial and effective hearing.

#### 13.2 Uncontested case

Cases shall be deemed to be uncontested if these are withdrawn by the plaintiff/appellant or are dismissed in limine or are otherwise decided by the Court ex-parte. Covered cases shall also be deemed to be uncontested cases.

### 13.3 Covered cases

Where an identical issue stands decided by the same High Court or by the Supreme Court and the judgement in the relevant case is squarely based on such earlier decision of the same High Court or by the Supreme Court, the case shall be deemed to be a covered case.

### 13.4 Substantial work

Hearing of applications u/s 130/130A of the Customs Act/Sec 35 G/Sec 35 H of the Central Excise Act and the Finance Act, 1994 shall be treated as substantial work. Where a case has been admitted by the court after hearing of preliminary objections or filing of affidavits/counter affidavits etc. by the counsel, substantial work will be deemed to have been carried out.

### 13.5 Monthly fixed cost

Charges such as retainership fees, telephone charges and such other fixed charges, if any, payable to a Counsel shall be borne by one Commissioner only, so nominated in this regard by the Central Board of Excise and Customs.

9.

Proforma - A

Particulars to be furnished by an advocate/other eligible person applying for appointment as Jr./Sr./Standing Counsel.

1. Name of the person
2. PAN - Permanent Account Number
3. Father's Name
4. Date of Birth
5. Address for correspondence
6. Permanent address
- 7\* Educational Qualification
8. Category of counsel for which applied (Jr. Standing Counsel/ Sr. Standing Counsel)
- 9\*. Date of enrollment in High Court as counsel.
- 10\*. Date of empanelment as member of Bar Council of High Court.
11. If partner in a firm, name/names of the firm and other partners.
- 12\*. Number of cases relating to indirect taxes dealt with during last 3-years as an Advocate.
13. Number of cases published in Journals/Newspapers etc.
14. Income from professional practices (copy of the latest IT return to be attached)

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Verification

I, \_\_\_\_\_ D/o/S/o \_\_\_\_\_  
do hereby declare that what ever has been stated in the above application is true to the best of my knowledge and belief.

Signature.

Dated :

Place :

\* Applicant to submit documentary proof with respect to aforesaid items/information.

10.

Proforma A-I

Proforma for application by officers who have retired from the Custom and Central Excise Department or retired/resigned as Member/Vice President/ President CESTAT/ Chairman/Member of Settlement Commission

1. Name of the person
2. Pan -- Permanent Account Number
3. Father's Name
4. Date of Birth
5. Address for correspondence
6. Permanent address
- 7\*. Educational Qualification
8. Date of joining Customs and Central Excise Department
9. Designation and office address of the last post held
10. Date of retirement/resignation from the service
- 11\*. Date of enrollment in High Court as Counsel
15. Date of empanelment as member of Bar Council of High Court.
13. If a partner in a firm, name/names of the firm, and other partners.
16. Category of counsel for which applied (Jr. Standing Counsel/Sr. Standing Counsel).

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Verification

I  
do

D/o/S/o.

hereby declare that what ever has been stated in the above application is true to the best of my knowledge and belief. I further declare that I have not been removed from the service due to any disciplinary proceeding and no disciplinary proceedings under service rules or Pension Rules are pending against me as on date.

Signature

Dated:

Place:

\* Applicant to submit documentary proof with respect to aforesaid items/information

11.

Proforma- B

Particulars/evaluation report of a person applying for appointment  
as Jr./Sr./Standing Counsel.

1. Name :
2. Date of enrollment in High Court  
as counsel :
3. Date of empanelment as member  
of Bar Council of High Court. :
4. Number of cases relating to Indirect  
Taxes dealt with during last 3 years  
as an Advocate. :
5. Number of cases published in Journals/  
Newspapers etc. :
6. Income from professional practice :
7. Chief Commissioner of Customs/  
Excise recommendations based  
on the cases dealt by the applicant  
with regard to flair relating to Indirect  
Tax knowledge emanating from the  
presentation by the Counsel and other  
factors. :

(Chief Commissioner of  
Customs /  
Central Excise )

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12.

Proforma - C

Half yearly Proforma report to be sent case wise by jurisdictional  
CCE/CC/ADG to the jurisdictional Chief Commissioner of  
Customs/Central Excise / Director General in respect of cases  
represented by a Standing Counsel

Report for the Period from \_\_\_\_\_ to \_\_\_\_\_ 200\_\_

1	Name of the Case	
2	Name of Sr. Standing Counsel representing The case	
3	Name of Jr. Standing Counsel representing The case	
4	Court/Tribunal before which proceedings are pending	
5	Issues involved	
6	Revenue involved (Rs. in Lakhs)	
7	(a) Whether proceedings are pending/case has been decided, if yes the out come, in brief (b) Number of adjournments taken	
8	Comments of Commissioner of Customs/ Excise (if any), about quality of Drafting, interest taken by the Counsel(s) (at Column 2 & 3)/time devoted in interaction with the departmental officers, overall representation of the case	

(Name and Seal  
of the Commissioner/ADG indicating  
the jurisdiction)



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Proforma - D

Annual performance report of the appointed Counsels

1.	Name of the Chief Commissionerate	
2.	Name of the Counsel	
3.	Category	
4.	Date of Birth	
5.	Date of Appointment & CBEC's ref.no.	
6.	Date of Expiry of Tenure	
7.	Ref. No. of CBEC's Sanction letter vide which last renewal was granted	
8.	Number of appeals handled during the period under report	
9.	Number of appeals out of 8 above decided by the High Court a. in favour of the department b. against the department	
10.	Number of Writ Petitions handled during the period under report	
11.	Number of Writ Petitions out of 10 above decided by the High Court a. In favour of the department b. against the department	
12.	Number of cases/appeals handled before the CBESTAT/other courts	
13.	Number of cases out of those in Col.12 above, decided a. in favour of the department b. against the department	
14.	General Assessment of overall performance of the Counsel	

( Chief Commissioner of

Customs /  
Central Excise )

14.

Proforma - E.

Evaluation report on the performance of the Standing Counsel for the period \_\_\_\_\_ to \_\_\_\_\_ for the purpose of renewal of appointment

Part I

1.	Name of the Chief Commissionerate	
2.	Name of the Counsel	
3.	Category	
4.	Date of Birth	
5.	Date of 1 <sup>st</sup> Appointment	
6.	Date of Expiry of Tenure	
7.	Ref. No. of CBEC's Sanction letter vide which appointment/ last renewal was granted.	

Part-II

8.	Number of references handled during the period under report	
9.	Number of references decided by the High Court a. in favour of the department b. against the department	
10.	Number of Writ Petitions handled during the period under report	
11.	Number of Writ Petitions decided by the High Court a. in favour of the department b. against the department	
12.	Number of cases/appeals handled before the CESTAT/other courts.	
13.	Number of cases out of those in Col.12 above, decided a. in favour of the department b. against the department	

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15.

Part-III

(To be filled by the Chief Commissioner of Customs/  
Central Excise/Director General)

14.	Are you satisfied with the performance of the Counsel	
15/	Does he/she take keen interest in his work and is generally alert and responsive in Department's interest in various litigation entrusted to him/her. Specific comments should be given about his/her promptness in a. Informing the department from time to time regarding hearing of cases, supply of copies of judgement etc. b. Taking steps for vacation of stay	
16.	Would you recommend his/her continuance	
17.	Any other remarks regarding performance of the counsel.	

Chief Commissioner of  
Custom/Central  
Excise/Director General

\*\*\*\*\*

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119  
440

284

Special. No.



GOVERNMENT OF INDIA  
विश्व मंत्रालय / राजस्व विभाग  
MINISTRY OF FINANCE/DEPARTMENT OF REVENUE  
केन्द्रीय उत्पाद एवं सीमा शुल्क बोर्ड  
CENTRAL BOARD OF EXCISE & CUSTOMS  
नॉर्थ ब्लॉक, नई दिल्ली - 110 001  
NORTH BLOCK, NEW DELHI - 110 001

By: No	98/2009
Date	20/4/2009

F. No.278A/43/2007-Legal

8<sup>th</sup> April, 2009.

To  
All Chief Commissioners of Customs/  
Central Excise/Customs (Prev.)

Subject- Constitution of Panel of Senior/Junior Standing Counsels for handling cases of Indirect Taxation before High Courts-reg.

Sir/Madam,

Please refer to this office letter of even no. dated 8.9.2008 vide which constitution of the panel of Senior/Junior Standing Counsels for handling cases of Indirect Taxation before various High Courts was conveyed.

2. It is hoped that necessary steps may have been taken by now as advised in the above mentioned letters for putting in place the new system and streamlining the transitional phase for effective conduct of the litigation before the High Courts.

3. In your selection of Counsels in future, besides other points already mentioned, you may kindly ensure that the following actions are also undertaken:-

- (a) You should interview all the candidates.  
If any candidate/s called for the interview do not turn up then they should get a second and final chance for another interview.
- (b) You may note communication skills of the candidate.
- (c) You may also see the "success ratio."
- (d) You may discreetly/confidentially examine his reputation/standing.

Yours faithfully,

*[Signature]*  
VIJAY SINGH  
MEMBER (L&J)

F.No. 278A/50/2011-Legal  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise and Customs  
.....

New Delhi, dated the 14<sup>th</sup> Sept, 2012

To

All the Chief Commissioners of Customs/Central Excise/ Customs ((Prev.),  
D.G.R.I./ D.G.C.E.I.

Sir/ Madam,

Sub: Revision of fee payable to panel of Standing Counsel of Department for  
High Courts - reg.

In partial modification to the instructions of the Board communicated vide letter  
in F.No.278A/43/2007-Legal dated 5<sup>th</sup> December, 2007, the undersigned is directed to  
convey, upon approval of the Competent Authority, the revision of the fee structure  
applicable to the panel of Standing Counsel of department for High Courts, as below,  
with effect from 03.04.2012:

Revised fee structure

A. Senior Standing Counsel

S.No	Item of work	Revised fee
1.	Appearance Fee – In Statutory Appeals and Writ Petitions	(i) For effective hearing Rs.6,000/- per day; (ii) For non-effective hearing Rs.1,000/- ((subject to maximum of 5 non-effective hearings).
2.	Civil Miscellaneous Application	Rs.2,000/- per case
3.	Civil or Criminal Revision Petition	Rs.2,800/- per case
4.	For drafting pleadings, written statements in suits, counter affidavits/ returns/answers pleading to the writ petition and grounds of appeal, etc.	(i) For main case/first such drafting in a issue - Rs.2,000/- per case (ii) For similar affidavit in common/ connected matters -Rs.1,000/- per case.
5.	Certificate of fitness	Rs.2,000/- for each application
6.	Written Opinion – [No fee is payable on opinion given advising for filing of further appeal in the case defended by the counsel that is decided against the department – Duties of Counsel as mentioned in para 7(iii) of Annexure- 1 of the said letter dated 05.12.2007 refers]	Rs.1200/- per case

....2/-

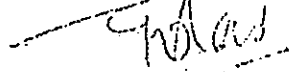
-2-

7.	Retainership	Rs.5000/- per month (This includes charges for staff, office rent, postage and all other establishment charges).
8.	Clerkage	Clerkage 10% of the hearing fee subject to a maximum of Rs.5000/- in a case or batch of cases before the High Court.

B. Junior Standing Counsel

The Standing Counsels and Junior Standing Counsels shall be entitled to only 1/3<sup>rd</sup> of the amount specified against each item of work (except item No.7). The Junior Standing Counsel shall not be entitled to retainership fee.

Yours faithfully,



(G.D. Lohani)  
Director (Legal)  
Tel: 26162152

By Fax/Speed post  
Most Immediate

F. No.278A/07/2019-Legal  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Indirect Taxes & Customs  
(Legal Cell)  
\*\*\*\*\*

5<sup>th</sup> Floor, C Wing, Hudco Vishala Building,  
Bhikaji Cama Place, R. K. Puram,  
New Delhi-18.02.2019

To,

1. All the Chief Commissioners of Central GST & Central Excise, Customs & Customs (Prev.),
2. The Pr. DG, DRI, New Delhi
3. The Web Master, Dte. General of Systems, New Delhi with the request for uploading this letter on the CBEC website.

**Sub: Constitution of regular panel of Senior/Junior Standing Counsels for handling cases of Indirect taxation of CBIC before the various High Courts and other fora; Renewal/Fresh appointment of Counsels – reg.**

Sir/Madam

Kind attention is invited to Board's order F.No. 278A/21/2015-Legal dated 9.6.2016 (copy available on CBIC website), wherein a panel of 251 Senior/Junior Standing Counsels had been drawn for a period of three years w.e.f. 9.6.2016 to 8.6.2019 for handling CBEC, (now CBIC) cases of Indirect taxation before the various High Courts and other fora. Subsequently, the names of 111 Sr./Jr. Standing Counsels were rescinded vide order dated 18.6.2016 (copy available on CBIC website) read with Note dated 22.6.2016 (copy available on CBIC website) with the approval of the Competent Authority in M/o Finance. Kind attention is also invited to Board's order F. No. 278A/33/2016-Legal dated 05.10.2017 (copy available on CBIC website), wherein a panel of 120 Sr./Jr. Standing Counsels against existing slots had been drawn for a period upto 08.06.2019 for handling CBEC, (now CBIC) cases of Indirect taxation before the various High Courts and other fora.

2. It has been decided with the approval of the competent Authority now to draw a fresh panel keeping in view the requirement of a particular zone for handling CBIC cases of Indirect taxation before the various High Courts and other fora.

3. Eligibility and other terms and conditions will be as contained in Board's D.O F. No. 278A/43/2007-Legal dated 5.12.2007 (copy enclosed) and F.No. 278A/50/2011-Legal dated 14.9.2012 (copy enclosed).

-2-

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The criteria for selection of the fresh panel will be as under:-

- a) The Committee should interview all eligible applicants.
- b) The Committee should assess the Legal knowledge of the applicant especially as regards indirect taxation and emerging taxation areas like GST, Anti-Profiteering, NCLT, NCLAT, etc.
- c) The Committee should note the communication skills of the applicant.
- d) The Committee should see the success ratio.
- e) The Committee should make overall assessment of the applicant keeping the performance as the key criteria.
- f) The Committee should discreetly examine applicant's reputation/standing.

5. In supersession of letter dated 01.08.2016 vide which Committees of Chief Commissioners for the purpose of examining the suitability, interview etc. of the Counsels for appointment as Sr./Jr. Standing Counsels of CBIC for conducting Indirect Tax matters for a particular High Court/Bench and other fora and sending self-contained recommendations to the Board, new Committees of Chief Commissioners for the said purpose is enclosed herewith as Annexure-A. In case some zones have vacant slot of Chief Commissioners, then the Review Committee of Chief Commissioners set up under the Central Excise/Customs/Finance Act shall act as the Committee of Chief Commissioners for this purpose.

6. I am, therefore, directed to request you to immediately advertise the requirement of Sr./Jr. Standing Counsels for your jurisdiction in the Newspapers and circulate amongst the concerned Bar Associations. The work of publishing Advertisement should be completed by 28.02.2019 and a copy of the Advertisement should also be uploaded on CBIC website timely. The recommendations after receipts of applications, scrutiny, interview etc. must reach Board latest by 15.04.2019.

7. In this regard, it may be mentioned that the following information may also be furnished: -

(i) Performance report in r/o existing Sr./Jr. Standing Counsels from the date of last appointment order to till date in format Annexure-B.

8. Clarification, if any, in this regard can be sought from the undersigned, who can be consulted on 011-26195406 and also at karoo.yadav@nic.in.

Encls: as above

Yours faithfully,



(Y.S. Karoo)

Under Secretary to the Government of India

Tel: 011-26195406

issued  
18/2/2019



Annexure

S. No.	Name of the High Court	Principal Seat	Bench(es)	Pr.CC/CC of the Zone required to send the proposal to Board	Committee of Pr.CC/CC
1.	Allahabad	Allahabad	--	CGST Lucknow	1.CGST Lucknow 2.CGST Meerut
2.	--do--	--	Lucknow	--do--	1.CGST Lucknow 2.Customs(Prev.) Patna
3.	Andhra Pradesh	Amravati	--	CGST Visakhapatnam	1.CGST Visakhapatnam 2.CGST Hyderabad
4.	Bombay	Mumbai	--	CGST Mumbai	1.CGST Mumbai 2.Customs Zone-I
5.	--do--	--	Aurangabad	CGST Nagpur	1.CGST Nagpur 2.CGST Pune
6.	--do--	--	Goa	CGST Pune	1.CGST Pune 2.CGST Nagpur
7.	--do--	--	Nagpur	CGST Nagpur	1.CGST Nagpur 2.CGST Pune
8.	Calcutta	Kolkata	--	CGST Kolkata	1.CGST Kolkata 2.Customs Kolkata
9.	--do--	--	Port Blair	--do--	1.CGST Kolkata 2.Customs Kolkata
10.	Chhattisgarh	Bilaspur	--	CGST Bhopal	1.CGST Bhopal 2.CGST Bhubaneshwar
11.	Delhi	New Delhi	--	CGST Delhi	1.CGST Delhi 2.Customs Delhi 3.Customs(Prev.) Delhi
12.	Guwahati	Guwahati	--	CGST Shillong	1.CGST Shillong 2.CGST Kolkata
13.	--do--	--	Aizwal	--do--	--do--
14.	--do--	--	Itanagar	--do--	--do--
15.	--do--	--	Kohima	--do--	--do--
16.	Gujarat	Ahmedabad	--	CGST Ahmedabad	1.CGST Ahmedabad 2.Customs Ahmedabad 3.CGST Vadodara
17.	Himachal Pradesh	Shimla	--	CGST Chandigarh	1.CGST Chandigarh 2.CGST Panchkula
18.	Jammu & Kashmir (both Jammu & Srinagar wings)		--	--do--	1.CGST Chandigarh 2.Customs(Prev.) Delhi
19.	Jharkhand	Ranchi	--	CGST Ranchi	1.CGST Ranchi 2.Customs(Prev.) Patna
20.	Karnataka	Bengaluru	--	CGST Bengaluru	1.CGST Bengaluru 2.Customs Bengaluru
21.	--do--	--	Dharwad	--do--	--do--
22.	--do--	--	Kalaburgi	--do--	--do--

Annexure

23.	Kerala	Ernakulam	--	CGST Thiruvananthapuram	1.CGST Thiruvananthapuram 2.CGST Chennai
24.	Madhya Pradesh	Jabalpur	--	CGST Bhopal	1.CGST Bhopal 2.CGST Bhubaneshwar
25.	--do--	--	Gwalior	--do--	1.CGST Bhopal 2.CGST Jaipur
26.	--do--	--	Indore	--do--	1.CGST Bhopal 2.CGST Jaipur
27.	Madras	Chennai	--	CGST Chennai	1.CGST Chennai 2.Customs Chennai
28.	--do--	--	Madurai	--do--	1.CGST Chennai 2.Customs(Prev.) Trichy
29.	Manipur	Imphal	--	CGST Shillong	1.CGST Shillong 2.CGST Kolkata
30.	Meghalaya	Shillong	--	--do--	1.CGST Shillong 2.CGST Kolkata
31.	Orissa	Cuttack	--	CGST Bhubaneshwar	1.CGST Bhubaneshwar 2.CGST Visakhapatnam
32.	Punjab & Haryana	Chandigarh	--	CGST Chandigarh	1.CGST Chandigarh 2.CGST Panchkula
33.	Rajasthan	Jodhpur	--	CGST Jaipur	1.CGST Jaipur 2.Customs(Prev.) Delhi
34.	--do--	--	Jaipur	--do--	1.CGST Jaipur 2.Customs(Prev.) Delhi
35.	Sikkim	Gangtok	--	CGST Kolkata	1.CGST Kolkata 2.Customs Kolkata
36.	Telangana	Hyderabad	--	CGST Hyderabad	1.CGST Hyderabad 2.CGST Visakhapatnam
37.	Tripura	Agartala	--	CGST Shillong	1.CGST Shillong 2.CGST Kolkata
38.	Uttarakhand	Nainital	--	CGST Meerut	1.CGST Meerut 2.CGST Lucknow
39.	Cases of DRI/GST Intelligence pending in all High Courts	--	--	Pr.DG, DRI	1.Pr.DG, DRI 2.Pr.DG, GST Intelligence

By Fax/Speed post  
Most Immediate

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F. No.278A/07/2019-Legal  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Indirect Taxes & Customs  
(Legal Cell)  
\*\*\*\*\*

5<sup>th</sup> Floor, C Wing, Hudco Vishala Building,  
Bhikaji Cama Place, R. K. Puram,  
New Delhi-01.03.2019

ADDENDUM

To,

1. Chief Commissioner of CGST & CE, Ranchi Zone, Patna,
2. The Web Master, Dte. General of Systems, New Delhi with the request for uploading this letter on the CBEC website.

Sub: Constitution of regular panel of Senior/Junior Standing Counsels for handling cases of Indirect taxation of CBIC before the various High Courts and other fora; Renewal/Fresh appointment of Counsels – reg.

Sir/Madam

Kind attention is invited to Board's letter of even no. dated 18.02.2019 (copy enclosed) vide which recommendations were sought for constitution of regular panel of Senior/Junior Standing Counsels for handling cases of Indirect taxation of CBIC before the various High Courts and other fora; Renewal/Fresh appointment of Counsels and in supersession of letter dated 01.08.2016, new Committees of Chief Commissioners for the purpose of examining the suitability, interview etc. of the Counsels for appointment as Sr./Jr. Standing Counsels of CBIC for conducting Indirect Tax matters for a particular High Court/Bench and other fora and sending self-contained recommendations to the Board.

2. In continuation to the aforesaid letter dated 18.02.2019, the Board hereby constitute the following Committee at Column No. (6) and Pr. Chief Commissioner/Chief Commissioner as at Column No. (5) below required to send the proposal to the Board for constitution of a fresh panel of CBIC for the Hon'ble High Court of Patna: -

S. No.	Name of the High Court	Principal Seat	Bench	Pr. CC/CC of the Zone required to send the proposal to Board	Committee of Pr. CC/CC
1	2	3	4	5	6
1	Patna	Patna	--	CGST Ranchi Zone, Patna	1. CGST, Ranchi 2. Customs (Prev.), Patna

-2-

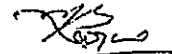
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3. Further, it is to request you to immediately advertise the requirement of Sr./Jr. Standing Counsels for your jurisdiction in the Newspapers and circulate amongst the concerned Bar Associations. The work of publishing Advertisement should be completed by 15.03.2019 and a copy of the Advertisement should also be uploaded on CBIC website timely. The recommendations after receipts of applications, scrutiny, interview etc. must reach Board latest by 15.04.2019.

4. Clarification, if any, in this regard can be sought from the undersigned, who can be consulted on 011-26195406 and also at karoo.yadav@nic.in.

Encls: as above

Yours faithfully,



(Y.S. Karoo)

Under Secretary to the Government of India

Tel: 011-26195406

Copy to:

Chief Commissioner, Customs (Prev.), Patna Zone

10/5/2019  
05/3/2019

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Annexure - A

CBIC Panel Counsel

S.No.	Name of the Counsel	Senior/Junior or Standing Counsel	No. of cases allotted	Type of Case	Out of Col 4, no. of cases decided	Out of Col 6, no. of cases decided in favour of the department	Out of Col 6, no. of cases partially allowed in favour of the department	Out of Col 6, no. of cases remanded back	Out of Col 6, no. of cases decided against the department
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)