

F. No. 279/Misc/M-75/2011-ITJ (Part-II)
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes
(A&J Division)

New Delhi, the 18th October, 2016

To,

All Principal Chief Commissioners of Income Tax.

Madam/Sir,

Sub:- Modifications to the Instruction No. 7/2016 for engagement of Standing Counsels to represent the Income-tax Department before High Courts and other judicial forums- Reg.

Ref:- CBDT Instruction no. 7/2016 dated 7th September 2016.

Kindly refer to the above.

2. Instruction No. 7/2016 of CBDT (hereinafter "Instruction") has revised the guidelines for engagement of standing counsels to represent the Income Tax Department before High Courts and other judicial forums in supersession of the earlier Instruction No. 3/ 2012 of the CBDT on the subject. In this regard, representations have been received from various authorities suggesting modifications and seeking certain clarifications with respect to the matters dealt with in the Instruction.

3. In this regard, after considering the suggestions, the following modifications are hereby made to the Instruction.

- a. In 'Duties of the Standing Counsels' in para 7.2 of Annexure I, the phrase, "Diary number, ITA number etc." shall be substituted with the phrase, "Diary number and ITA number of appeals filed, Diary number of other petitions/ applications filed etc."
- b. In Annexure II, the para 2 heading, para 2.1 and para 2.2, the words, "For Drafting" shall be substituted with the words, "For Drafting and Filing"
- c. In Annexure II, para 12.1.1, the words, "Bills for drafting" shall be substituted with the words, "Bills for drafting and filing." Also, in the same para 12.1.1, the following sentence shall be added, "Bill for drafting and filing of appeals shall be submitted only after removal of all defects with ITA No. of appeal filed."
- d. In proforma- 'X' of Annexure II, under the head, PRE-RECEIPTED at S. No. 5, the words, "ITA no. / WTO no. etc." shall be substituted with the words, "ITA no. / WTO no."

- e. In the heading at Part A of proforma- 'X' of Annexure II, the words, "Bill for drafting" shall be substituted with the words, "Bill for drafting and filing."
- f. In the second column of the Pro forma- 'B-1' and Pro forma- 'B-2' of Annexure I of the Instruction at the marking for Academic record(marks scored in LLB), instead of the earlier marking scheme, the revised marking scheme for Academic record(marks scored in LLB) may be read as follows,

">60%- 5 marks"

- g. In Annexure II of the Instruction, the following paragraph, i.e., para 13, shall be added after para 12.

"13. Dispute Resolution

In the event of any doubt or difference regarding the fees payable to the counsels, the fees determined by the Principal Chief Commissioner of Income Tax of the Region concerned shall be final and binding."

4. These modifications may be brought to the notice of all the officers concerned.
5. Hindi version of this will follow.


(K. Vamsi Krishna)
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Copy to:

1. The Chairman, Members and other officers in CBDT of the rank of Under Secretary and above.
2. OSD to Revenue Secretary.
3. The Comptroller and Auditor General of India
4. Pr. DGIT (Vigilance), New Delhi
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