

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