

F.No.275/65/2013-CX.8A (Pt.)
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Indirect taxes & Customs)
Legal Cell

Wing 5 'C' HUDCO-VISHALA Building
Bhikaji Cama Place, R.K. Puram
New Delhi, the 07th January'2020

Instruction

To,

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

Sir/Madam,

Sub: Compilation and Dissemination of favourable orders passed by the Hon'ble Courts pertaining to GST-reg

The undersigned has been directed to state that the petitions against various provisions of GST are being filed throughout the country, and hence it becomes imperative that any order/judgment in favour of Revenue may be disseminated to the field so that same may be considered while filing any affidavit before the Hon'ble Courts. It has been ascertained that even though a particular issue may have been settled by one High Court in favour of Revenue, the same was not included in the affidavit when the similar issue is being agitated at other High Courts.

2. Hence, any order/judgment, whether interim or final, in favour of Revenue passed by Hon'ble High Courts may be informed to Commissioner (Legal), CBIC and any order in favour of Revenue passed by Hon'ble Supreme Court may be informed to Principal Commissioner (Directorate of Legal Affairs), CBIC, so that the same may be circulated and may be considered before finalizing defence of the Revenue in the Writ Petitions.

3. The said favourable orders would be subsequently, uploaded on CBIC website on fortnightly basis under "Legal Affairs."

4. The contents of this Instruction may also be brought to the notice of all field formations under your jurisdiction.

Yours faithfully,

(Anish Gupta)
OSD (Legal)

Copy to:

1. Special Secretary, GST Council Secretariat, Jeevan Bharti Building, Connaught Place, New Delhi for information
2. Principal Commissioner, Directorate of Legal Affairs, CBIC, 4th Floor, Rajendra Bhawan, Deen Dayal Upadhyay Marg, New Delhi 110001 for information
3. Commissioner (GST Policy wing), Department of Revenue, North Block, New Delhi-110001 with respect to the proposal in F.No. CBEC-20/10/22/2019-GST (Part-I)