

**URGENT**

**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-110066  
22.11.2017

To,


1. All Principal Chief Commissioners/Chief Commissioners of Customs, CGST & CX
2. All Director Generals of Customs, CGST & CX
3. [Webmaster.cbec@icegate.gov.in](mailto:Webmaster.cbec@icegate.gov.in)

**Subject:** Defence against Writ Petitions/PILs relating to GST-reg.

Kind attention is invited towards Board's instruction of even no. dated 09.10.2017 on the above subject whereby in Para 3 of the said instruction it was mandated that Principal Commissioners/Commissioners, 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 High Courts(s).

2. In this regard, the undersigned is directed to state that all the Writ Petitions relating to GST in which both UOI and the State Govt. are impleaded as Respondents may be examined in the light of Board's Instructions dated 09.10.2017 referred above and Board may be informed whether uniform stand to defend the interest of Govt is being taken by all Respondents in all such cases. You may call for counter-affidavits filed by other respondents and examine whether uniform stand have been taken or otherwise. In case of any divergence, the issue(s) may be sorted out in consultation with the concerned State Govt so as to take uniform stand in these cases before the High Courts.

Yours faithfully,

  
(Harsh Vardhan)  
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