

F.No.278A/05/2021-Legal  
Government of India  
Ministry of Finance  
Department of Revenue  
(Central Board of Indirect taxes & Customs)  
Legal Cell  
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Wing 5 'C' HUDCO-VISHALA Building  
Bhikaji Cama Place, R.K. Puram  
New Delhi, the 15<sup>th</sup> February'2021

**Instruction**

To,

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

Sir/Madam,

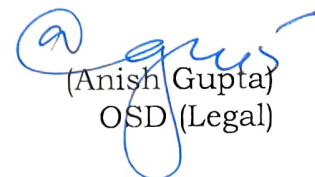
Sub: Streamlining the processing of proposals for appointment of Special Fee Counsels before High Courts and other fora in the cases pertaining to indirect taxes-reg

Board has been receiving references regarding the appointment of Special fee Counsels for cases pertaining to Indirect taxes before High Courts and other fora. To standardize the procedure for forwarding and approval of Special fee counsels in deserving cases, the following may please be followed scrupulously:

- i) Henceforth, all the proposals for appointment of Special Fee Counsel shall be forwarded to the Board in the enclosed Proforma, along with Enclosures.
  - ii) All such proposals must be submitted with the approval of concerned Principal Chief Commissioner / Chief Commissioner/ Principal DG/ DG. Any proposal without the said approval shall not be considered by Board.
  - iii) As far as possible, services of the Standing Counsels of CBIC/ Counsels of Law Ministry may be utilized for defending the cases before Hon'ble Courts and other fora. However, in cases, it is felt that engagement of Special Fee Counsel is necessary, it may be ensured that the approval to engage a special fee counsel is sought well in advance.
3. The contents of this Instruction may be brought to the notice of all field formations under your jurisdiction.

Encl: As above

Yours faithfully,

  
(Anish Gupta)  
OSD (Legal)

## Proforma for appointment of Special Fee Counsel

Sr.No.		
1.	Name of Special fee Counsel with his/her designation	
2.	Case Number, Title, Court and Case status	
3.	Brief about the case including Revenue and/or policy implications involved in the said case	
4.	Reasons for not engaging Standing Counsels of CBIC/ Counsels of Law Ministry. Also state reasons for engaging Special Fee Counsel as at Sr. No. 1	
5.	Exceptional circumstances (in case of post-facto approval).	
6.	Terms and conditions for the engagement of said Special Fee Counsel as at Sr. No. 1 above.	
7.	Date of approval of Principal Chief Commissioner/ Chief Commissioner/ Principal DG/ DG.	
8.	Any other relevant information	

(Name and Signature of the  
Principal Commissioner/ Commissioner/ Principal ADG/ ADG)

Enclosures:

A. Details about the case

B. Willingness and Terms & Conditions, as submitted by the Special Fee Counsel