



भारत सरकार : वित्त मंत्रालय : राजस्व विभाग
Government of India : Ministry of Finance: Department of Revenue
प्रधान मुख्य आयकर आयुक्त, पूर्वोत्तर क्षेत्र का कार्यालय
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX, NER
आयकर भवन, जी एस रोड, क्रिश्चियन बस्ती, गुवाहाटी ७८१००५ -
Aayakar Bhawan, Christian Basti, G.S. Road, Guwahati-781005
ईमेल - guwahati.dcit.tech.pccit@incometax.gov.in

NOTICE INVITING APPLICATION

FOR STANDING COUNSELS TO REPRESENT THE INCOME TAX DEPARTMENT IN NER

The Income Tax Department, North Eastern Region is pleased to invite applications from eligible advocates for empanelment as Standing Counsels to represent the Income Tax Department before all the High Courts and other judicial forums in North Eastern Region in terms of CBDT instruction No. 7/2016 dated 07.09.2016 [F.No. 79/Misc./M-75/2011-ITJ (Part-II)] and subsequent modification dated 18.10.2016 to the said instruction.

Eligibility Criteria:

1) Senior Standing Counsel: A person should

(a) *be eligible to appear before the High Court as an advocate and*

(b) *have a minimum experience of five years of handling direct tax matters before High Courts or ITAT as an advocate.*

OR

have been a Junior standing Counsel of the Department of for the three years.

OR

have been an officer of the Income-tax Department who is eligible to appear before High Court as an advocate and has retired/resigned from the post of Addl. Commissioner / Director of Income-tax of any equivalent post after occupying such post for at least three years or any higher post or who has been a member of ITAT, provided that he has not been removed/dismissed as compulsorily retired from service on account of disciplinary proceeding under service rules of pension rules is pending against him.

2) Junior Standing Counsel: A Person should

- (a) *be eligible to appear before the High Court as an advocate and*
- (b) *have a minimum experience of three years of handling preferably direct tax matters before High Courts or ITAT*

OR

have been an Officer of the Income-tax Department who is retired/resigned from the post of Additional / Joint CIT or below and is eligible to appear before the High Court as an advocate, provided that he has not been removed/dismissed as compulsorily retired from service on account of disciplinary action and no disciplinary proceeding under service rules or pension rules is pending against him.

Period of engagement:- The engagement of panel shall normally be for a period of three years.

Termination:- By written communication from either side without assigning any reason.

The interested advocate with requisite experience may apply in Proforma- A1 or A2, as the case may be, on or before 3.00 pm of 20.07.2025 to the undersigned in a sealed envelope:
Aayakar Seva Kendra, Christian Basti, G.S Road, Guwahati-781005

The prescribed proforma for the application, eligibility, terms and conditions of empanelment and guidelines can be accessed at www.incometaxindia.gov.in or www.incometaxnortheast.gov.in or may be obtained from the Aayakar Seva Kendra mentioned above.

The application received after the advertisement and up to 3 p.m. of 20.07.2025 will only be considered.

Incomplete application and/or applications received after 3 p.m. of 20.07.2025 shall be summarily rejected and no correspondence in this regard will be entertained.

Sd/-

सुमित पुरकायस्थ/Sumit Purkayastha)

उप आयकर आयुक्त (तकनीकी)

Deputy Commissioner of Income Tax (Tech.)

प्रधान मुख्य आयकर आयुक्त, पूर्वोत्तर क्षेत्र, गुवाहाटी

O/o The Pr. Chief Commissioner of Income Tax, NER, Guwahati

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, "**TTA 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.

 18/10/16
(K. Vamsi Krishna)
ACIT (OSD) (ITJ-II)
Tel: 26882637

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
5. The Pr. DGIT (Systems), ARA Centre, Jhandewalan Extension, New Delhi
6. ADG (PR, PP & OL), Mayur Bhawan, New Delhi for printing in the Tax Bulletin and for circulation.
7. The Joint Secretary & Legal Advisor, Ministry of Law & Justice, New Delhi.
8. The ADG-4(Systems) for uploading on ITD Website.
9. Database cell for uploading on www.irsofficersonline.gov.in.
10. ITCC (3 copies)
11. Official Language section for Hindi translation.

 18/10/16
(K. Vamsi Krishna)
ACIT (OSD)(ITJ-II)
Tel: 26882637

F No 279/Misc./M- 75/2011-ITJ (Part-II)

Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

New Delhi the 7th September, 2016

To,

All Principal Chief Commissioners of Income-tax

Sub: Revision of the Guidelines for engagement of Standing Counsels to represent the Income-tax Department before High Courts and other judicial forums; revision of their Schedule of fees and related matters- regarding

With a view to ensure improved representation before the High Courts and other judicial forums and in supersession of Instruction No 3/2012 on the subject, Board has laid down following guidelines for engagement of Standing Counsels.


2. It must be ensured that the process for engagement of Standing Counsels should be initiated at least 6 months before the expiry of the panel. The size of the panel should be carefully decided based on the pendency of appeals (on an average one Senior Counsel can handle 450-500 appeals). A buffer of at least 25% of the required strength or a workable buffer should be considered while determining the size of panel. The panel of counsels proposed along with the buffer (hereafter called "extended panel") shall be forwarded to Board. It must be noted that the buffer in the extended panel will not be entitled for any compensation or remuneration or retainership etc. The names in the extended panel would be considered in cases of exigencies like resignation, termination etc. of the counsel in the panel. Further, the names in the extended panel would be proposed by the Pr. CCIT/ CCIT immediately following such exigency for regular empanelment to Board. The tenure of such counsel/s would be valid for the remainder of the tenure of the panel. Having this extended panel ready would ensure that time is not lost in re-doing the whole process of advertisement etc. for filling up one or two vacancies in the panel. It is further suggested that the ratio of senior counsel to junior counsel should normally be 1:1. However, the Pr. CCIT/ CCIT may decide otherwise depending on the local conditions.

3. The proposal of the Pr. CCIT/ CCIT shall invariably include:

- a) Composition of the Screening Committee.
- b) Pendency of appeals.
- c) Minutes of the meeting with details of selection procedure starting from placing advertisement to final evaluation.
- d) List of existing Counsels along with number of cases handled by each and their outcome /performance evaluation and reasons for their non-inclusion in the fresh panel, if any.
- e) Grading/evaluation list of the fresh panel.


4. The procedure for engagement of Standing Counsels, requisite qualifications and terms and conditions of their engagement shall be as per guidelines in Annexure I.

5. The Standing Counsels will be engaged in accordance with the revised schedule of fees and terms and conditions applicable to them as given in Annexure-II.
- 5.1 These guidelines and the revised schedule of the fee and allowances shall come into effect 07.09.2016.
- 5.2 The Standing Counsels will be paid fee at the old rates in respect of their appearance and other work done by them prior to 07.09.2016 and at the revised rates in respect of the work done by them on after 07.09.2016.
6. This issues with the concurrence of Ministry of Law and Justice *vide* their I.D. No J-11019/2/2016 Judl.dated 27.05.2016 and the Department of expenditure I.D. No. 9(4)/2012-E.II(B) dated 1st September,2016
7. This Instruction may be brought to the notice of all Officers concerned.
8. Hindi version of the Instruction will follow.


(D.S. Rathi)
DCIT(OSD) (ITJ)
C.B.D.T.

Copy to:

1. The Chairman, Members and other officers in CBDT of the rank of Under Secretary and above.
2. The Comptroller and Auditor General of India
3. DGIT(Vigilance), New Delhi
4. The Joint Secretary & Legal Advisor, Ministry of Law & Justice, New Delhi.
5. Department of Expenditure, Ministry of Finance, New Delhi w.r.t. their I.D. No. 9(4)/2012-E.II(B) dated 1st September,2016
6. Principal Chief Controller of Accounts, 9th Floor, Lok Nayak Bhawan, Khan Market, New Delhi.
7. The DGIT(Systems), ARA Centre, Jhandewalan Extension, New Delhi
8. DIT(PR, PP & OL), Mayur Bhawan, New Delhi for printing in the Tax Bulletin and for circulation.
9. ITCC (3 copies)
10. Official Language section for Hindi translation


(D.S. Rathi)
DCIT(OSD) (ITJ)
C.B.D.T.

PROCEDURE FOR ENGAGEMENT OF STANDING COUNSELS**1. Category of Standing Counsels**

The Standing Counsels engaged/to be engaged by the department will fall into the following two categories:

- (a) Senior Standing Counsel
- (b) Junior Standing Counsel

In a station where counsels do not have sufficient experience to be engaged as Senior Standing Counsel, the CIT may designate a Junior Standing Counsel to perform the functions of Senior Standing Counsel for that station. The Standing Counsel so designated shall perform the function of arguing cases before the Hon'ble High Court/ITAT in the absence of a Senior Standing Counsel.

2. Eligibility Conditions for engagement as Standing Counsel

The eligibility conditions for each category of counsels shall be as under:

2.1. Senior Standing Counsel: In order to be eligible for engagement as Senior Standing Counsel, a person should

- a) be eligible to appear before the High Court as an advocate and
- b) have a minimum experience of five years of handling direct tax matters before High Courts or ITAT as an advocate.

OR

have been a Junior Standing Counsel of the Department for three years

OR

have been an officer of the Income-tax Department who is eligible to appear before the High Court as an advocate and has retired/resigned from the post of Addl. Commissioner/Director of Income-tax or any equivalent post after occupying such post for at least three years or any higher post or who has been a member of ITAT, provided that he has not been removed/dismissed or compulsorily retired from service on account of disciplinary action and no disciplinary proceeding under service rules or pension rules is pending against him.

2.2. Junior Standing Counsel: In order to be eligible for engagement as Junior Standing Counsel a person should

- a) be eligible to appear before the High Court as an advocate and
- b) have a minimum experience of three years of handling preferably direct tax matters before High Courts or ITAT.

OR

have been an officer of the Income-tax Department who retired/resigned from the post of Additional/Joint CIT or below and is eligible to appear before the High Court as an advocate, provided that he has not been removed/dismissed or compulsorily retired from service on account of disciplinary action and no disciplinary proceeding under service rules or pension rules is pending against him.

3. Procedure for engagement of Standing Counsels

- 3.1. For the purpose of engagement, the CCIT will call for applications in Proforma-A1& A2 (if applicable), by advertisement in 1 (one) national and 2 (two) local newspapers, and from the Association of High Court. The advertisement shall also be placed on the notice boards in all income-tax offices of the Region as well as Department's Official website. It should, however, be ensured that the process of engagement is transparent and broad based.
- 3.2. A Screening Committee headed by the CCIT and including at least two Officers not below the rank of PCIT/PDIT/CIT/DIT and CIT (J), wherever possible, shall be formed for the purpose of evaluation of proposals received. As far as possible, suitable representatives from fields like IT/TP/ Exemptions shall also be included. In Delhi, Mumbai, Kolkata (WB & Sikkim), Chennai (Tamil Nadu) and Bangalore (Karnataka & Goa), a Joint Secretary Level Officer from Ministry of Law and Justice (MoLJ) may be requested to be part of the Screening Committee. In case there is no timely response from the MoLJ, the Screening Committee may proceed without any further delay.
- 3.3. Particulars of the applicants' expertise in handling direct tax matters, aptitude for interpretation and their suitability to represent the cases of the Department will be examined by the Committee in an interview conducted for the purpose and an evaluation report along with recommendation of the CCIT will be sent to the Board in Proforma-B. The evaluation shall be done on the parameters enumerated in Proforma B-1 and B-2 whereby marks would be awarded to each candidate. The Committee shall fix a minimum benchmark for selection of candidates at the beginning of the process. Candidates who are below the benchmark are not to be considered irrespective of the number of vacancies.
- 3.4. Sr. Standing Counsels should preferably be taken from amongst the panel of Jr. Standing Counsels of at least three years standing, subject to favourable assessment by the Screening Committee. In assessing suitability, the quality of drafting, assistance to the appearing counsels and co-ordination aptitude with the officers of the Department should be taken into account.
- 3.5. The engagement of panel shall normally be for a period of three years.

4. Performance review

- 4.1. The performance of the counsels shall be reviewed by the jurisdictional PCIT/CIT whose cases have been represented by the Standing Counsel, on a quarterly basis and a report in Pro forma-C shall be submitted to CIT(Judicial)/CCIT before 15th of the month following end of each quarter.
- 4.2. On the basis of the reports received from the CsIT, the CCIT/ CIT (J) shall review the performance of the counsels for every financial year and send an annual report to the Board in Pro forma-D before 30th June of the following year.

5. Allocation of Standing Counsels to PCIT/CIT Charges

- 5.1. The CCIT will be the overall in charge of entire litigation work on behalf of the Income-tax Department in the region before the High Court concerned. Allocation of panel of standing counsels to PCIT/CIT charges has to be done by the CIT (J) under instructions from/ approval of the CCIT. In places where post of CIT (J) is not provided for, this work should be undertaken by the Addl. CIT (J)/Technical working in the O/o Pr.CCIT under instructions from/ approval of the CCIT. Equitable distribution of 450-500 appeals to each Senior Standing Counsel must be ensured.

5.2 Normally, the Advocate from the panel of Sr. Standing Counsels should be authorized to argue cases. However, the CCIT concerned may authorise Junior Standing Counsels to argue in such matters as deemed fit. It must be ensured that 20% of cases are assigned to such Junior Standing Counsels, who have at least 1 year experience as Junior Standing Counsel, to be argued independently by him/her.

6. Termination of engagement/resignation/expiry of term

The engagement of the Counsel would be terminable through written intimation by either side without assigning any reason. The CCIT is authorized to act on behalf of the Department for the purpose under intimation to the Board. On expiry of the term or termination or resignation, the Standing Counsel shall immediately handover the briefs and other related papers to the PCIT/CIT concerned or the other Standing Counsels nominated by the CCIT for the purpose and the pending bills of the counsel shall be settled within three months of the submission of the bill.

7. Duties of the Standing Counsel

A. The Counsel shall

- 7.1. draft Memorandum of Appeals and related petitions/applications within reasonable time, keeping in view the limitation period;
- 7.2. file the appeals/other petitions/applications as required, within limitation and communicate the particulars (Diary number, ITA number etc.) to the PCIT/CIT concerned;
- 7.3. communicate defects/office objections, if any, in the appeals etc. and take prompt steps to rectify the same with the assistance of the PCIT/CIT;
- 7.4. appear on behalf of the department in the High Court/ other judicial forums, as required in the cases assigned to him;
- 7.5. keep the PCIT/CIT informed of the important developments in the case particularly with regard to dates of hearing, conclusion of hearing, date of judgment/order etc.;
- 7.6. when any case attended to by him is decided against the Department, apply for certified copy of the judgment within two working days of pronouncement and give his opinion regarding the advisability of filing an appeal/SLP against such a decision within three days of taking delivery. He shall send an ordinary copy of the same, as soon as available, to the PCIT/CIT concerned. In other cases also the same time limits shall be applicable, though opinion will not be required;
- 7.7. if required, render all assistance to the law officers, Advocate General of the State Government, special or Senior Counsel, who may be engaged in a particular case before the Supreme Court, High Courts, ITAT, etc.;
- 7.8. give legal advice to the Department on such civil, criminal and revenue matters pertaining to direct taxes and such matters arising in the course of administration of the Department as are referred to him by the Department including:
 - a) examination and settling of drafts of legal nature,
 - b) examination of trust deeds and draft rules of provident funds for recognition, and
 - c) drafting of applications, petitions etc. to be filed in Courts of law and other statutory bodies;
- 7.9. send the case file and related papers to the PCIT/CIT concerned after the judgement/order in the case is passed but before submission of the final bill for professional services.
- 7.10. perform such other duties of legal nature, which may be assigned to him by the Department.
- 7.11. A monthly report shall be submitted by the Counsels as prescribed in the Proforma E.

B. Specific duties of Jr. Standing Counsel and related matters

- 7.12. The duties of Jr. Standing Counsel specifically include rendering meaningful assistance to Sr. Standing Counsel in

- a) Drafting memo of appeal and consulting assessment records etc., if required.
- b) Removal of defects / office objections in the cases filed by the department.
- c) Research for preparation of cases for representation.
- d) Assist the Sr. Counsel in preparation and submission of the Monthly report.

C. Non- compliance/ non- adherence to the duties and responsibilities by the Standing Counsels

The CCIT may take appropriate action against the erring counsels in case of non-compliance and non adherence by the Counsels.

8. Assistance to Standing Counsels by the Department

The CCIT has to ensure that the Judgment Database of the NJRS is made available to all Standing Counsels. The jurisdictional PCsIT/PDsIT/CsIT/DsIT shall provide all assistance to the Standing counsels such as providing briefs, assessment records, etc. in preparation of a case. In particular, copy of appeal scrutiny report in respect of the impugned order of the ITAT and copy of paper book filed by the assessee before ITAT shall be provided to the counsel for assistance in drafting memo of appeal and preparation of case for representation. The PCsIT/CsIT/PDsIT/DsIT shall respond to communication from the standing counsels promptly and have regular interaction with them in order to keep a close watch on progress of the cases in the Court. The PCsIT/CsIT/PDsIT/DsIT shall, while reviewing the quarterly performance of Counsels, look into the issues, if any, raised by the counsels and ensure their appropriate resolution.

9. Right to private practice

9.1 The Counsel will have the right of private practice, which should not, however, interfere with the efficient discharge of his duties as counsel of the Department but he shall not advise, hold briefs or appear against the Department before any authority, ITAT or Court in matters under the statutes relating to direct taxes.

9.2 If the Counsel happens to be a partner of a firm of lawyers or solicitors, it will be incumbent upon the firm not to take up any case against the Department in the High Court concerned or before any authority/ITAT falling within the jurisdiction of the said High Court or any case against the department in other courts arising out of the matters falling within the jurisdiction of the said High Court.

Note: CCIT referred to in this annexure will mean Chief Commissioner of Income Tax in charge of Judicial work in the Pr. CCIT region.

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)

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- 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,

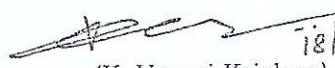
">60%- 5 marks"

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

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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."

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