

F. No.279/Misc/54/2015-SO(ITJ)
Government of India
Ministry of Finance
Central Board of Direct Taxes
North Block, New Delhi

New Delhi, the 20th March, 2015

To

All Pr Chief Commissioner of Income Tax

Madam/Sir,

Sub: Responsibility of CIT to give assistance to Department Counsels-Instruction no 7/2011 reg

I am directed to ref to the above and to state that it has come to the notice of Board that In a recent incident, the Hon'ble High Court has passed certain remarks against the Department. It appears that the High Court had sought certain information regarding the case from the Departmental Counsel, which was communicated to the CIT concerned but not followed up properly and the Standing Counsel could not assist the Hon'ble High Court in the matter.

2. In this context, it is re-iterated that Para 14 of Instruction No. 7/2011 casts a responsibility on the CIT to ensure that whenever the Departmental Counsel seeks Instructions/ clarifications in a case, the same are attended to by the officers concerned promptly. The Counsel should be briefed properly to strengthen Revenue's case. The CIT should personally involve himself in cases involving intricate issues of facts/law having wide ramifications or involving high revenue stake. A copy of the scrutiny report for filing appeal to High Court should invariably be made available to the appearing counsel for his assistance in preparation of the case and arguments.

2.1 I am further directed to draw your attention to para 4 of the instruction no. 4/2011 dated 9/3/2011. This instruction mandates that every CCIT(CCA)/CCIT shall set up a High Court Cell (HCC) at each station within his jurisdiction where a Bench of the High Court is situated. Further, this HCC shall obtain particulars of cases finally heard from Standing Counsel at the end of each working day and intimate the summary of proceedings to CIT concerned without any delay. For outstation CsIT, such information shall be sent through fax/email.

3. This must be brought to the notice of all officers concerned in your Region for strict compliance. Any laxity in adherence to this instruction will be viewed adversely against the erring officers.

Yours faithfully

(Priyanka Singh)

Under Secretary, ITJ, CBDT

This document has been compiled as service to our clients. We recommend that you seek professional advise prior to initiating action on specific issues.

Lunawat & Co.

Chartered Accountants

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