Advertisement in Gujarat Samachar. Dated: 29/10/2026

OFFICE OF THE PR.CHIEF COMMISSIONER OF INCOME TAX, GUJARAT,
2nd FLOOR, AAYAKAR BHAVAN, ASHRAM ROAD, AHMEDABAD-38 0009.

PUBLIC NOTICE

Applications are invited for empanelment of Senior Standing Counsels and Junior Standing Counsels to represent the Income tax department, Gujarat, before the High Court, Central Administrative Tribunal, National Company Law Tribunal, National Company Law Appellate Tribunal and other Judicial Fora. Advocates, who are enrolled in the High Court as Advocates and are members of the Bar Council of High Court and preferably having experience in dealing with Income tax/ Direct tax matters, are invited to apply. The eligibility terms and conditions are as per Instruction No 7/2016 dated 07/09/2016 issued by the Government of India, Ministry of Finance (Department of Revenue), Central Board of Direct Taxes, New Delhi.

Copy of Instruction No 7/2016 can be downloaded from the website www.incometaxindia.gov.in and www.incometaxgujarat.gov.in or can be collected from the O/o the Commissioner of Income tax (Judicial) Room No 329, 3rd floor, Aayakar Bhavan, Ashram Road, Ahmedabad 380009.

The application form in Proforma A1 & Proforma A 2 of Annexure I (as applicable) along with the necessary documentary evidence, should be submitted in sealed cover either physically or at the E-mail id: ahmedabad.cit.judicial@incometax.gov.in to the O/o the Pr. Commissioner of Income tax (Judicial), Tapal Section, Room No. 334 3rd Floor, Aayakar Bhavan, Ashram Road, Ahmedabad 380009 on or before **30/11/2026 by 05.00 P.M.** For further clarification and information please contact-Tel No (079) 29695048, ITO(HQ)(Judicial), Ahmedabad.

Dated: 27/10/2026

[Sunil Kumar]
Jt. Commissioner of Income Tax (Judicial)
for Pr. Chief Commissioner of Income tax, Gujarat, Ahmedabad

Advertisement in Rajasthan patrika Dated 29/10/2026

OFFICE OF THE PR.CHIEF COMMISSIONER OF INCOME TAX, GUJARAT,
2nd FLOOR, AAYAKAR BHAVAN, ASHRAM ROAD, AHMEDABAD-38 0009.

सार्वजनिक सूचना

आयकर विभाग, गुजरात द्वारा हाई कोर्ट, केन्द्रीय प्रशासनिक अधिकरण (सीएटी), राष्ट्रीय कंपनी कानून न्यायाधिकरण (एनसीएलटी), राष्ट्रीय कंपनी विधि अपील अधिकरण (एनसीएलएटी) तथा अन्य न्यायिक मंचों के समक्ष प्रतिनिधित्व करने के लिए वरिष्ठ एवं कनिष्ठ स्टेण्डिंग काउन्सेलस के एम्पेनलमेन्ट हेतु आवेदन आमंत्रित किए जाते हैं। इसके लिये ऐसे एडवोकेट जो हाई कोर्ट में एनरोल्ड हैं एवं हाई कोर्ट की बार काउन्सेल के सदस्य हैं, विशेषतः जिन्हें आयकर प्रत्यक्ष कर संबंधी मामलों का कार्य अनुभव है, वे आवेदन कर सकते हैं। इस सम्बन्ध में पात्रता, भारत सरकार, वित्त मंत्रालय (राजस्व विभाग), केन्द्रीय प्रत्यक्ष कर बोर्ड, नई दिल्ली के ता. 07.09.2016 के अनुदेश सं. 7/2016 द्वारा जारी निबंधों व शर्तों के अनुसार रहेगी।

अनुदेश सं. 7/2016 की प्रति www.incometaxindia.gov.in तथा www.incometaxgujarat.gov.in वेबसाईट से डाउनलोड की जा सकती है अथवा आयकर आयुक्त (न्यायिक) के कार्यालय, कमरा नंबर 329, तीसरी मंजिल, आयकर भवन, आश्रम रोड, अहमदाबाद- 380 009 से प्राप्त की जा सकती है।

आवेदन फॉर्म एनेक्ज़र के प्रोफार्मा ए-1 तथा प्रोफार्मा ए-2 (जो भी लागू हो) आवश्यक दस्तावेज़ी प्रमाण के साथ बंद कवर में कार्यालय आयकर आयुक्त (न्यायिक), आयकर भवन, आश्रम रोड, अहमदाबाद-डिस्पैच अनुभाग, कमरा नंबर 334, पते पर अथवा ahmedabad.cit.judicial@incometax.gov.in पर दिनांक: 30/11/2026, शाम 5.00 तक भेजे जा सकते है। इस संबंध में अधिक जानकारी व स्पष्टता के लिए आयकर अधिकारी (मुख्या,) (न्यायिक), अहमदाबाद को उनके टेलीफोन नंबर (079) 29695048 पर संपर्क किया जा सकता है।

दिनांक: 27/10/2026

(सुनील कुमार)
संयुक्त आयकर आयुक्त (न्यायिक), अहमदाबाद।
कृते प्रधान मुख्य आयकर आयुक्त, गुजरात, अहमदाबाद

Advertisement in The Times of India Dated 29/10/2026

OFFICE OF THE PR.CHIEF COMMISSIONER OF INCOME TAX, GUJARAT,
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Dated: 27/10/2026

[Sunil Kumar]
Jt. Commissioner of Income Tax (Judicial)
for Pr. Chief Commissioner of Income tax, Gujarat, Ahmedabad

Instruction No.7/2016

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 related 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 from 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 or 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.

ANNEXURE-I

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 CCIT 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** (as applicable), by advertisement in 1 (one) national and 2 (two) local newspapers, and from Bar Association of High Court. The advertisement shall also be placed on the notice boards in all the 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 his 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. **<u>Specific duties of Jr. Standing Counsel and related matters</u>**

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.

Proforma–'A1' of Annexure I

Particulars to be furnished by an advocate applying for engagement as Jr. /Sr. Standing Counsel

1.Name of the person

2.Permanent Account Number

3.Father's Name

4.Date of Birth

5.Address for correspondence including e-mail, Telephone/Mobile no.

6.Permanent address

7. Educational Qualification *

8.Category of counsel for which applied (Jr. Standing Counsel/Sr. Standing Counsel)

10. Date of enrolment as an advocate in the State Bar Council and Registration No. *

11.If a partner in a firm, name(s) of the firm(s) and other partners

12. Number of cases relating to Direct Taxes dealt with during last 3/5(Jr./Sr.)years as an Advocate*

13. Number of cases published in Journals/Newspapers, etc.

14.Income from Professional Practice (copy of the latest I.T. return to be attached)

Verification

I..... S/o .....,do hereby declare that whatever has been stated in the above application is true to the best of my knowledge and belief.

Signature

Date:

Place:

***Applicant to submit documentary proof with respect to aforesaid items/information.**

Undertaking

I..... S/o .....,do hereby declare that if engaged by the department, I shall fully abide by the terms and conditions of the engagement.

Signature

Date:

Place:

Proforma 'A2'of Annexure I

Pro forma for application by an officer who has retired/resigned from the Income-tax Department or has been a member of ITAT

1. Name of the person
2. Permanent Account Number
3. Father's Name
4. Date of Birth
5. Address for correspondence including e-mail, Telephone/Mobile no.
6. Permanent address

7.* Educational Qualification

8. Date of joining Government Service in Income-tax Department
9. Designation and office address of the last post held
10. Date of retirement/resignation from the service

11.* Date of enrolment as an advocate in the State Bar Council and Registration No.

13. If a partner in a firm, name(s) of the firm(s) and other partners
14. Category of counsel for which applied (Jr. Standing Counsel/Sr. Standing Counsel)

Verification

I, ... S/o .....,do hereby declare that whatever has been stated in the above application is true to the best of my knowledge and belief. I further declare that I have not been removed from the service due to any disciplinary proceeding and no disciplinary proceedings under service rules or Pension Rules are pending against me as on date.

Signature

Dated:

Place:

***Applicant to submit documentary proof with respect to aforesaid items/information.**

Undertaking

I..... S/o .....,do hereby declare that if engaged by the department, I shall fully abide by the terms and conditions of the engagement.

Signature

Date:

Place:

Pro forma-'B' of Annexure I

Particulars/evaluation report of a person applying for engagement as Jr./Sr. Standing Counsel

1.	Name	:
2.	Category (Junior/Senior)	:
3.	Date of enrolment as an advocate in the State Bar Council and Registration No.	:
4.	Number of cases relating to Direct Taxes dealt with during last 3/5 (Jr./Sr.) years as an Advocate	:
5.	Number of cases published in Journals/Newspapers etc.	:
6.	Income from Professional practice	:
7.	CCIT's recommendations on the overall suitability based on the cases dealt by the applicant with regard to the flair for Direct Tax emanating from the presentation by the Counsel and other factors.	:

Chief Commissioner of Income-tax

Pro forma-'B-1'of Annexure I

For those applying for Sr Standing counsel

Name of the candidate	Qualification & Division obtained at the Degree level LLM – 2 mark M Phil/Ph D- 3 marks Academic record (marks scored in LLB): >70%- 7 marks >60%- 6 marks >50%- 5 marks >40%- 2 marks	Whether practised IT matter for the requisite period (Yes is mandatory as minimum eligibility) However, additional marks for experience: No of years: >15 years- 5 marks 11-15 years-4 marks 5-10 years- 3 marks	Whether articles etc. published in any Law journal, books published etc. Max. 10 Marks	Knowledge of Tax Laws (Max. 20 Marks)	Interpretational ability/ Advocacy skills pertaining to Direct Taxes (Max. 20 Marks)	Flair for Advocacy (overall) (Max. 25 Marks)	If a Jr. St. Counsel, marks for past performance and co-ordination with the field etc. (Max. Marks in a scale of 0 - 10)	Total Marks obtained (Max. 100 Marks)

Pro forma-'B-2'of Annexure I

For those applying for Jr Standing counsel

Name of the candidate	Qualification & Division obtained at the Degree level LLM – 2 mark M Phil/Ph D- 3 marks Academic record (marks scored in LLB): >70%- 7 marks >60%- 6 marks >50%- 5 marks >40%- 2 marks	Whether practiced IT matter for the requisite period No of years: >10 years- 5 marks 5-10 years-4 marks <5 years- 3 marks	Whether articles etc. published in any Law journal, books published etc. Max. 10 Marks	Knowledge of Tax Laws (Max. 20 Marks)	Interpretational ability/ Advocacy skills (Max. 20 Marks)	Flair for Advocacy (Max. 25 Marks)	If a Jr. St. Counsel, marks for past output (Max. Marks of 10)	Total Marks obtained (Max. 100 Marks)

Pro forma- 'C' of Annexure I

S. No.	Name of the Case	ITA No	Tax effect	Result of the case	Drafting Skills	Initiatives of Counsel	Interaction with AO/Addl. CIT/DRs	Result as attributable to St. Counsel
					(Marking to be done on a scale of 1-10) (Maximum Marks-40)			

Overall Remarks for the quarter based on above: .....

Commissioner of Income tax

Pro forma- 'D' of Annexure I

Annual performance report of the counsel for the Fin. Yr. _____

1.	Name of the Region/Charge		
2.	Name of the Counsel		
3.	Category (Sr./Jr.)		
4.	Date of birth		
5.	Date of 1st engagement		
6.	Date of expiry of tenure		
7.	Ref. No. of CBDT's sanction letter vide which last renewal was granted.		
8.	Number of cases handled during the period under report	Appeals	Writs
9.	Number of cases decided by the High Court (*a*) in favour of the Department (*b*) against the Department		
10.	Number of cases handled before the ITAT/other Courts		
11.	Number of cases out of those in col. 10 above, decided (*a*) in favour of the Department (*b*) against the Department		
12.	Whether prompt in applying for certified copy and furnishing the same to the department		
13.	Quality of written opinion		
14.	Does the counsel take keen interest in his work and is generally alert and responsive to the Department's interest in litigation entrusted to him? Comments should also be made on the quality of drafting/opinion etc. Specific comments should be given about his promptness in, (*a*) Informing the department from time-to-time regarding hearing of cases, supply of copies of judgments etc. (*b*) Taking steps for vacation of stay		
15.	General assessment on overall performance		

Chief Commissioner of Income-tax

Proforma – E of Annexure- I

Monthly report to be submitted by the Counsel to CIT (J)/Addl. CIT (J) for the month of.....

Name of the Counsel:

Sl. No	Name of the Case and Appeal No	CIT Charge/AO concerned	Status of the case	Remarks

Comments- if any.....

Date/Place

(Signature)

Copy to:

CIT (concerned)

Annexure-II

SCHEDULE OF FEES AND ALLOWANCES AND TERMS OF PAYMENT

The fees and allowances payable to Senior Standing Counsels are given hereunder:

1. **For appearance in the High Court (subject to exceptions in para 9 & 10 below)**

1.1. In respect of appeal under section 260A of the Income-tax Act or Civil or Criminal Writ Petition under Articles 226 and 227 of the Constitution or Civil or Criminal appeals or revision petition, for first **substantial and effective hearing*at admission stage**	Rs. 3,000
1.2. In respect of each subsequent substantial and effective hearing **up to admission stage**	Rs. 1,500
1.3. In respect of appeal admitted under section 260A of the Income-tax Act or reference including application under section 256(2) of the Income-tax Act or Civil or Criminal Writ Petition under Articles 226 and 227 of the Constitution, on first substantial and effective hearing following the completion of pleadings.	Rs. 6,600
1.4. In respect of each substantial and effective hearing, **following the first hearing**	Rs. 2,400
1.4.1 In respect non- effective hearing (subject to Para 11.3 below)	Rs. 500 subject to maximum of 3 hearings
1.5. In respect of obtaining certificate of fitness under section 261 of the Act, including drafting and typing of the petition	Rs. 3,000(for each application)
1.6. In respect of Civil Miscellaneous application, including drafting and typing (other than those filed with the appeal memo)	Rs. 2,400(per case)

2. **For Drafting**

2.1. For drafting of each appeal memo/writ petition/ counter affidavit or any other pleading of similar nature involving original work (including drafting of condonation petition/ notice of motion etc.)	Rs. 6,600per appeal/writ
2.2. For drafting each rejoinder/ written submission/any other pleading in answer In case of identical affidavits, written statements, etc., in connected cases, one drafting fee will be payable in the main case and 1/6th of the drafting fee will be payable in each of the connected case	Rs. 3,600
2.3. Written opinion: (Other than what is referred in Para 7.6 of Annexure I)	Rs. 3,600(per case)

3. **For Conference**

Conference fees (with Assessing officer or above)	Rs. 1,200 per conference not exceeding Rs. 3,600 per case

*A substantial and effective hearing is one in which either one or both the parties involved in a case are heard by the Court. If the case is mentioned and adjourned or only directions are given or only judgment is delivered by the Court, it would not constitute a substantial and effective hearing.

The Junior Standing Counsel rendering assistance to the Sr. Standing Counsel shall be entitled to 1/3rd of the amount specified against each item of work. The Junior Standing Counsels performing the functions of Senior Standing Counsels or arguing cases independently as per the orders of CCIT shall be entitled to the full amount specified above against each item of work.

4. **Retainership**

The Standing counsel shall be entitled to a retainer fee at the following rates:

Senior Standing Counsels	Rs. 20,000 p.m. (for Delhi and Mumbai) Rs. 15,000 p.m. (for other stations)
Junior Standing Counsels	Rs. 10,000 p.m. (for Delhi and Mumbai) Rs. 7,500 p.m. (for other stations)

No separate establishment charges including telephone, etc. shall be payable.

5. **Clerkage**

Clerkage at the rate of 10 per cent of the appearance fee and drafting fees shall be payable to the counsel, **subject to a maximum of Rs. 8,000/-, in a case or a batch of cases**

6. **Out of pocket expense**

The amount required for Court fees at the time of filing a case and other miscellaneous expenses including expenses for obtaining certified copies of judgement/order should be paid to the Counsel in advance by the Chief Commissioner. An account of the expenses incurred shall be rendered by the counsel to the Chief Commissioner while presenting the final bill.

7. **For appearance before any other Court, ITAT, other statutory bodies, etc.:**

The Standing Counsel shall be entitled for fee etc. as under

(*a*) At headquarters (the seat of High Court for which the counsel is engaged): Same as payable for appearance before the High Court.

(*b*) Out of headquarters: When the Counsel is required to go out of headquarters in connection with any litigation matter, *e.g.,* for conference with a Senior Counsel, Special Counsel or with the Law Officer or for appearance in any Court/ITAT/Statutory Body, etc., outside the headquarters, he will be entitled to a daily fee of Rs. 5,100 per day for the days of his absence from the headquarters including the days of departure from, intervening holidays and arrival back at the headquarters. However, no fee will be paid for the day of departure if he leaves headquarters after Court hours and for the date of arrival if he arrives at the headquarters before the Court hours. The daily fee will be in addition to the normal appearance fee prescribed at para 1 supra.

(*c*) Travel/Hotel expenses: In addition to the daily fee, the Counsel will be entitled to travel expenses for travel by air (economy class) or first class AC by train. Road mileage for the journey from his headquarters to the airport/railway station and *vice versa* and from the airport/railway station to the place of his stay out of headquarters and *vice versa* will be paid at the rates admissible to Class I officers of the Central Government having grade pay of Rs. 10,000 in case of Sr. Standing Counsels and Grade pay of Rs. 8,700 in case of Jr. Standing Counsels. He will also be paid a lump sum amount of Rs. 900 as conveyance charges for performing local journey while outside the headquarters. He will also be entitled to actual

expenses for stay in hotel, subject to a maximum for Rs. 5,000 per day for Sr. Standing Counsels and Rs. 3,000 per day for Jr. Standing Counsels.

8. Appearance fee in special circumstance

The CCIT may entrust specific duties relating to the Departmental work in the High Court for attending to duties which are not specifically covered in this instruction (such duties to be specified) to any Standing Counsel on the panel. The fees for such specified work, however, shall not exceed Rs. 2,000 per day.

9. Appearance fee in connected/covered cases

9.1 When more than one case involving identical questions/issues are heard together and decided by the High Court, the counsel shall be paid full appearance fee in the main case and Rs. 1,000/- in each of the other connected cases.

9.2 Similarly, in covered cases (where the judgement in the relevant case is squarely based upon earlier decision of the same High Court or of the Supreme Court) the counsel shall be paid only Rs. 1,000/- per case as the appearance fee. However, in case the counsel has argued the relevant case to the effect that the case was not a covered one and such arguments duly find a mention in the judgement, the case will not be considered a covered one and the counsel shall be entitled for full appearance fee.

10. Uncontested matters

A case shall be regarded as uncontested, if the same is withdrawn by the plaintiff/appellant or dismissed *in limine* or otherwise decided by the court exparte. In uncontested cases, the fee shall be 1/3rd of the appearance fees as applicable to the stage of the case, otherwise payable, but if such a case is later on restored and decided in contest, the remaining 2/3rd of the fee will be payable.

11. General

11.1 The rates specified above are primarily applicable to income-tax cases but will apply, *mutatis mutandis,* to cases relating to other direct taxes and any other matters assigned by the department. In all cases effective appearance is necessary for the Counsel to claim fee.

11.2 No fee will be payable in cases where no legal work is required to be done. For example, cases in which the interest of the department is to be watched pending instructions, the cases involving transmission of records to the Supreme Court, inspection of the Court record for ascertaining the position of the case or other information needed etc.

11.3 No fees for adjournment - No fee will be payable to the Counsel if an advance notice about the adjournment has been circulated or the case has been adjourned at his request due to the reasons personal to him.

11.4 If the Counsel appears at the instance of the Union of India or for parties other than the Union of India whose scales of fee are not inconsistent with that of the Union of India, he will be entitled to only one set of fees.

11.5 When the Counsel does not argue the case himself but assists the Law Officer or any other special Counsel, he will be entitled to the same fee as is payable to him as if the case has been argued by him.

11.6 When cases argued before a Single Judge are referred to a Division Bench or to a Full Bench, separate fee at the rates prescribed at Para 1 of this Annexure will be paid for appearance before each Bench.

11.7 **Late submission of certified copies of the judgment**

11.7.1 20% of the appearance fees would be deducted if the application for certified copy is not made within two working days, excluding the date of pronouncement of the judgement.

11.7.2 Further, 20% of the appearance fees shall be deducted if certified copy of the judgement is not handed over to the jurisdictional Commissioner/Director of Income-tax within three working days of the judgement being ready for delivery. In case where the jurisdictional Commissioner/Director of Income-tax is stationed at a different city/town from the one where the High Court bench is located, the time limit for delivery of certified copy of judgment would be, five working days of the judgment being ready for delivery.

Provided clause 11.7.2 shall not be enforced if the counsel intimates the Commissioner/Director concerned or the officer nominated by him, of the conclusion of hearing giving particulars of appeal and makes available to him an ordinary copy of the judgement as soon as the same is available (but before the date of judgement being ready for delivery) along with the copy of receipt of making application for certified copy within period stipulated at 11.7.1 above.

12. Procedure for submission and payment of bills to Standing Counsels

12.1 The Counsel should submit professional bills in pro forma 'X' of this annexure by the 10th of every month:

12.1.1 Bills for drafting should be submitted in the month succeeding the month in which the appeal etc. was filed.

12.1.2 Bills for appearance for admission and regular hearings as referred in Para 1 of annexure II should be submitted in the month succeeding the month in which relevant orders/judgements are received.

12.2 Bill claiming retainer fee as referred in Para 4 of annexure II should be submitted in the month succeeding the month of retainership.

12.3 Wherever Jr. Standing Counsel has assisted a Sr. Standing Counsel, a combined bill should be submitted by the Counsels.

12.4 The bills shall be scrutinized within 30 days of receipt and deficiency or excess claim if any shall be communicated to the counsel within a week of such scrutiny. The scrutiny of bills should not be kept pending due to non-availability of funds.

12.5 After passage, the Bill should be arranged in seriatim of receipt, for payment.

12.6 The cheque should be sent to the counsel concerned giving particulars of bills covered by the payment.

12.7 In order to resolve any issues pertaining to bills, the PCsIT/CsIT should have periodical, preferably quarterly meetings with the counsels.

Proforma-'X' of Annexure II

Bill for claim of professional fees by Standing Counsels (case wise) to be submitted to the PCIT/CIT concerned/CIT (J)

PRE-RECEIPTED

1	Name of the Counsel(s)*	Senior	Junior
2	CIT Charge		
3	Case Title		
4	Asst. Yr. Involved		
5	ITA No./WT No. etc.		

* In case Junior Counsel has assisted the Senior Counsel in a case, both the names should be mentioned and combined bill to be submitted.

PART A (Bill for Drafting), as applicable

(Amount in Rs.)

		Senior	Junior
1	Appeal memo u/s 260A		
2	Writ petition		
3	Counter affidavit or any other pleading of similar nature involving original work		
4	Rejoinder/written submission or any other pleading in answer		
5	Written opinion		
	Total		

PART B (Bill for appearance etc.), as applicable

(Amount in Rs.)

			Senior	Junior
1	Admission stage (Whether Connected or Covered case- Yes / No)			
2	First substantial and effective hearing after admission (Whether Connected or Covered case- Yes / No)			
3	Subsequent substantial and effective hearing (Whether Connected or Covered case- Yes / No)			
4	Certificate of fitness (Para 1.4 of annexure II))			
5	Civil Miscellaneous application (Para 1.5 of annexure II)			
6	Date of Judgement			
7	Date of making application for certified copies			
8	Deduct 20% of (1)+(2)+(3) if date at (7) is more than 2 days from (6), excluding the date of judgement		(-)	(-)
9	Date of Judgement ready for delivery			
10	Date of furnishing ordinary copy to the CIT concerned/ CIT Judicial (if applicable)			
11	Date of furnishing certified copy to the CIT concerned/CIT Judicial			
12	Deduct 20% of (1)+(2)+(3) if date at (11) is more than 3 (5 for outstation) days from (9), excluding the date of order ready for delivery. (Not applicable if the counsel intimates the CIT/DIT concerned of the conclusion of hearing giving particulars of appeal and makes available to him an ordinary copy of the judgement as soon as the same is available (but before the date of certified copy being ready for delivery) along with the copy of receipt of making application for certified copy within period stipulated at Para 11.7.1 of annexure II.		(-)	(-)
13	Conference fees			

14	Clerkage		
15	Out of pocket expenses		
16	For appearance at any other Court/ITAT/Statutory bodies (as per Para 7 of annexure II)		
17	Appearance fee in special circumstances (as per Para 8 of annexure II)		
	Total		

Certified that the above information is correct and in accordance with the terms of engagement. The above claims have not been made earlier.

Received Payment

Signature and Name
of Jr. Standing Counsel
Mobile/Tel. No.

Revenue Stamp

Received Payment

Signature and Name
of Sr. Standing Counsel
Mobile/Tel. No.

For office use only

Deduction as applicable*		Senior	Junior
1	Connected/Covered cases (as per Para 9)		
2	Uncontested cases (as per Para 10)		
3	Late submission of certified copies		
3a	As per Para 11.7.1 of Annexure II		
3b	As per Para 11.7.2 of Annexure II		
4	Others (specify)		
5	Total deduction		

Total Bill

	Senior St. Counsel	Junior St. Counsel
Part A		
Part B		
Total Amount claimed		
Deductions, if any (for office use)*		
Amount passed for payment (for office use)		

*The counsel shall be intimated of the deductions made before payment of the bill.

Signature and Name of the D.D.O.