

**F.No.275/15/2018-CX.8A**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Indirect Taxes & 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-66: dated the 04.07.2018

**INSTRUCTION**

To,

1. All Principal Chief Commissioners/Chief Commissioners of Customs, Customs (Preventive), GST & CX;
2. All Principal Director Generals/ Director Generals of Customs, GST & CX;
3. <webmaster.cbec@icegate.gov.in>

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

Sir/Madam,

The undersigned is directed to refer to Department of Revenue Master Instruction F.No.S-29012/12/2017-ST-1-DoR dated 27.12.2017 on the subject ‘*Master Instruction on Defence against Writ Petitions/PILs relating to GST*’, Board Instruction F.No.275/65/2013-CX.8A dated 09.11.2017 (Copy available on CBEC website) and Board Instruction F.No.278A/07/2018-Legal dated 12.03.2018 (Copy available on CBEC website) .

2. In this regard, it is stated that instances have come to the notice of the Board wherein the Government Counsel defending UOI & Ors in the Hon’ble High Court (s) are not being assisted by the Department properly or the representative of the Department suffers from lack of relevant knowledge and information. This has been viewed seriously by the Board.

3. In view of the above, the Board has directed that all field formations may be directed to promptly and effectively brief the Counsels representing the Department so that no case goes unattended. An officer, at least of Deputy Commissioner level, should be made personally in-charge for keeping track of the cases, the next dates of hearing, briefing the Counsel and follow-up action. Regular updates and personal monitoring of Writ Petitions involving GST matters, should be done by the jurisdictional Chief Commissioner/ Director General of Central Taxes.

4. It must be the endeavor of the Department to avoid any adverse orders/strictures and all measures necessary to efficaciously defend GST related petitions in High Court (s) be taken under your respective jurisdiction.

Yours faithfully

  
(Harsh Vardhan)

Senior Analyst

Tel: 011-26195405

Copy to:

1. OSD to Secretary (Finance & Revenue) for kind information of Secretary;
2. OSD to Chairman (CBIC) for kind information of Chairman;
3. All Members of CBIC for necessary monitoring with respect to their Zonal Charges.