

F.No. 1080/09/DLA/SC/2021

1713-1715

Directorate of Legal Affairs,
Central Board of Indirect Taxes & Customs,
Department of Revenue, Ministry of Finance,
Government of India

4th Floor, Rajendra Bhwan,
210, Deen Dayal Upadhyay Marg,
New Delhi, the 01st October, 2021

To

All Principal Chief Commissioners / Chief Commissioners of Customs / CGST
All Principal Director Generals / Director Generals under CBIC
All Principal Commissioners / Commissioners of Customs / CGST
All Principal Additional Director Generals / Addl. Director Generals under CBIC

Madam / Sir,

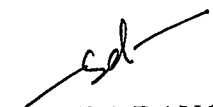
Subject : Indirect Taxes Internship Scheme, 2021.

The Board / Ministry has approved an Internship Scheme to engage Law students / Law graduates to assist the Directorate in defending cases before the Hon'ble Supreme Court.

A copy of the scheme is enclosed for information please.

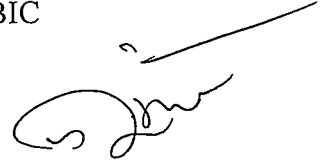
Yours faithfully,

Encls. : As above.


(MAHENDRA RANGA)
Principal Commissioner

Copy for kind information to :

- 1 PPS to Chairman, CBIC, North Block, New Delhi.
- 2 PPS to Member (Tax Policy / GST, Central Excise, Service Tax & Legal / Admin. & Vig. / IT & Taxpayer Services / Investigation / Customs), CBIC, North Block, New Delhi.
- 3 Webmaster (CBIC) for uploading on the official website of CBIC


(MAHENDRA RANGA)
Principal Commissioner

Indirect Taxes Internship Scheme

1) Name: This Scheme may be termed as **Indirect Taxes Internship Scheme, 2021.**

2) Purpose: The purpose of this scheme is to benefit from the energy and enthusiasm of young Law students/graduates and enhance the quality of defence of Indirect Tax cases. This will offer them an opportunity to hone their skills on real-time basis in real cases. They will also benefit from the experience of senior officers of the department who will give them a valuable hands-on experience in Indirect Taxation matters.

3) Salient Features & Scope:

(i) It is proposed to allow 10 Law students and 10 Law graduates (total 20) to undergo the Internship program in DLA.

(ii) The period of internship for law students shall be 1 to 2 months whereas for the law graduates, it shall be up to six months.

(iii) The selected interns shall be administratively attached with the Directorate of Legal Affairs (DLA) for the period of their internship. These interns will be given access to the Supreme Court case files of the Department. They will study the cases, prepare briefs, undertake legal research and generally assist the Department officers in briefing the Government Law Officers/Counsels.

(iv) The Interns will be deployed for studying the paperbooks of listed cases and prepare the Briefing Notes in coordination with the field formations. The briefing of Law Officers/Panel Advocates is presently being done by the Officers from the field formations. The Interns can also accompany these Officers to the briefing meetings, if needed. The Briefing Notes prepared by the Interns and vetted by the field formations will be forwarded to the Law Officers/Panel Counsels through CAS. However, the field formations will remain fully responsible for effectively defending the case in the Hon'ble Supreme Court.



(v) The scheme shall in no way be treated to affect the present distribution of work between DLA and field formations, and also the responsibility of any formation.

4) Eligibility & Stipend:

- (i) Ten (10) Interns each will be selected from the following two categories:
 - (a) Students who have completed the 2nd year of a 3 year LLB course or students pursuing 3rd year onwards of a 5 year integrated LLB course. Such students shall be allowed to intern for one or two months, depending upon the requirements of the students and regulations of the college.
 - (b) Students who have completed their LLB degree and have been registered with the Bar Council for less than 2 years. The graduates shall be allowed to intern for six months.
- (ii) A stipend of ₹ 5000/- per month shall be paid to the interns of category (a), and ₹ 15,000/- for those of category (b).

6) Selection Process: The Directorate of Legal Affairs shall be responsible for operationalizing the scheme, selection and deployment of Interns. DLA will call for applications directly from premier colleges/NLUs and also by publicizing the scheme through departmental website, media or by way of directly establishing contact with leading law colleges.

7) Award: On successful completion of internship, a Certificate of Internship shall be issued by the Directorate of Legal Affairs.

