

	<p style="text-align: center;">कार्यालय प्रधान आयुक्त OFFICE OF THE PRINCIPAL COMMISSIONER केंद्रीय वस्तु एवं सेवा कर एवं केंद्रीय उत्पाद शुल्क CENTRAL GOODS AND SERVICES TAX & CENTRAL EXCISE 35-सी, जीएसटी भवन, प्रशासनिक क्षेत्र, अरेरा हिल्स, भोपाल-462011 (म.प्र.) 35-C, GST Bhawan, Administrative Area, Arera Hills, Bhopal-462011 (M.P.)</p> <p>Phone: 0755-2765904, Fax No: 0755-2557816, Email: commr-cexbpl@nic.in, cenexlegal@gmail.com</p>
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Appointment of Special Counsel
Notice for Application

Applications are invited from retired officers of Indian Revenue Service (C&IT) for appointment as Special Counsel to represent the Department before CESTAT and the quasi-judicial authorities, pertaining to the cases involving substantial questions of law, significant revenue implications or matter having wider policy implications, for a period for two years. The terms & conditions of such Special Counsels will be governed as per Board's letter F.No. 278A/86/2004-Legal dated 29.08.2006 (copy enclosed).

The application along with Bio-data, willingness and copies of relevant documents may be sent to this office by post as well as through email latest by 08.12.2025.

This issues with the approval of Principal Commissioner, CGST & Central Excise, Bhopal.

(मनीष चौधरी)
 संयुक्त आयुक्त
 केन्द्रीय वस्तु एवं सेवा कर, भोपाल

Copy to:

- i. The Webmaster, Directorate General of Systems, 4th and 5th Floor, Hotel Samrat, Chanakyapuri, New Delhi 110021 for placing the notice on CBIC's Website.
- ii. The Deputy Commissioner, Office of the Chief Commissioner, CGST & Central Excise, Bhopal Zone, Bhopal for information.
- iii. The Superintendent (Systems), CGST & Central Excise Hqrs., Bhopal for displaying on Commissionerate's website.
- iv. The Superintendent (Administration), CGST & Central Excise Hqrs., Bhopal for publishing the notice in prominent Hindi and English newspapers.
- v. Notice Board.

संयुक्त आयुक्त

Digitally signed by
 Manish Choudhary
 Date: 08-12-2025
 17:16:05

	<p style="text-align: center;">कार्यालय प्रधान आयुक्त OFFICE OF THE PRINCIPAL COMMISSIONER केंद्रीय वस्तु एवं सेवा कर एवं केंद्रीय उत्पाद शुल्क CENTRAL GOODS AND SERVICES TAX & CENTRAL EXCISE 35-सी, जीएसटी भवन, प्रशासनिक क्षेत्र, अरेरा हिल्स, भोपाल-462011 (म.प्र.) 35-C, GST Bhawan, Administrative Area, Arera Hills, Bhopal-462011 (M.P.)</p> <p style="text-align: center;">Phone: 0755-2765904, Fax No: 0755-2557816, Email: commr-cexbpl@nic.in</p>
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GEXCOM/LGL/MISC/290/2025-LEGAL-

10.12.2025

Corrigendum

In reference to this office notice in respect of appointment of Special Counsel, dated 08.12.2025, the second Para of the aforementioned notice may be read as under:

“The application along with Bio-data, willingness and copies of relevant documents may be sent to this office by post as well as through email latest by 14.12.2025.”

This issues with the approval of Principal Commissioner, CGST & Central Excise, Bhopal.

(मनीष चौधरी)

संयुक्त आयुक्त

केन्द्रीय वस्तु एवं सेवा कर, भोपाल

Copy to:

- i. The Webmaster, Directorate General of Systems, 4th and 5th Floor, Hotel Samrat, Chanakyapuri, New Delhi 110021 for placing the notice on CBIC's Website.
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- v. Notice Board.

Digitally signed by
 Manish Choudhary
 Date: 10-12-2025
 17:59:32

F.No. 278-A/86/2004-Legal
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs

New Delhi the 29th August 2006

The Chief Commissioners of Customs/The Chief Commissioners of Customs & Central Excise / DG, DGRI/ DG, DGCEI,

Subject: Empanelment of retired officers of Indian Customs and Central Excise service as Special Counsels-reg.

Sir,

Central Board of Excise and Customs, New Delhi has drawn a panel of retired officers of Indian Customs and Central Excise Service to be engaged as Special Counsel to represent the department before CESTAT /Settlement Commission and other quasi-judicial authorities in cases involving substantial question of law/ substantial revenue / matter of significant nature having wider implications. The panel comprising of 13 Special Counsels is enclosed herewith.

2. The panel is drawn on zonal basis taking into consideration the residing addresses of the panel counsels. A letter has already been issued to the empanelled officers in this regard. The terms and conditions and the fee structure are enclosed herewith. The panel is valid for a period of 2 years with effect from 01.09.2006 and will be reviewed thereafter based on the performance of the Special Counsels.

3. The power to engage the Special Counsels out of the panel, so drawn has been delegated to the Chief Commissioners concerned subject to the following conditions:-

(i) Special Counsels are engaged only when the issues involved are complex having wider implications / the revenue stakes are quite high and there is a genuine need to engage the Special Counsels in such cases. The reasons for such engagements should be recorded in writing by the Chief Commissioner concerned.

(ii) The empanelled Special Counsels may be allocated cases in such a manner that each and every Special Counsel allotted to the zone gets fair and equitable number of cases.

(iii) Half yearly reports in the format as enclosed are sent to the Legal Cell of CBEC in respect of the number of cases assigned to the Special Counsels and the results achieved indicating the contribution of the Counsels. The extension of the term depends upon the performance of the Counsels and, therefore, the reports should be maintained in a proper manner.

4. Any difficulties faced in the implementation of the above system may please be intimated at the earliest.

5. This issues with the approval of Member (L&J), CBEC.,

Yours faithfully,

(Signature)

Deputy Secretary

Enclosed as above

Terms and conditions for engagement of retired officials of Customs & Central Excise service as Special Counsels, appointment and renewal thereof

1. Appointment of Special Counsels:

The retired officials of Customs & Central Excise service are engaged to represent the department in cases relating to indirect taxes before CESTAT, Settlement Commission and other quasi judicial authorities. For the purpose of appointment, the Chief Commissioner of Customs / Central Excise should send names of the retired official of the Customs & Central Excise Service, along with their bio-data, experience in dealing with indirect taxation matters, his / her consent to the terms and conditions fixed by the Board for making the necessary appointment. For appointment of officers who had retired from the post of Assistant Commissioner up to Commissioner, the Chief Commissioner while forwarding the names is also required to send his recommendations for the appointment. On receipt of the proposals from the Chief Commissioners, the Board may evaluate the merits of the proposal / candidature recommended and forward the same to MOS(R) for approval. The Board reserves the right to reject any proposal received from the field without assigning any reason as also independently recommend the name of suitable candidates for appointment as Special Counsels.

2. Duties of the Special Counsel:

The Special Counsel, so appointed may be assigned cases of indirect taxation involving important/vexatious questions of law, classification and valuation disputes and cases involving high revenue or of a recurring nature before the Tribunal, Settlement Commission and other quasi judicial authorities. The jurisdictional Commissioner shall send the proposal to engage a Special Counsel out of the panel of Counsels so drawn by the Board to the Chief Commissioner concerned along with the justification for engaging the Special Counsel. On being assigned the case by the Chief Commissioner, Special Counsel shall represent the department before the authority concerned.

He shall examine the case so assigned to him, draft the applications, petitions etc. to be filed before the forum where he is representing the department. He shall keep the department informed of the important developments in the case from time to time particularly with regard to drafting, filing of papers, dates of hearing of the case, directions of the court, supplying copies of judgement etc. He shall also give his opinion regarding the advisability of filing an appeal against an unfavorable decision in a case attended to by him.

File No. N7.2A8A1/2023-2 Legal (Computer No. 1023269)
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(4)

3. Period of appointment:

The term of appointment/empanelment of the Special Counsel would be for a period of two years in the first instance, which may be extended for a further period not exceeding two years at a time, at the discretion of the Government of India. However the appointment / empanelment of the retired government officials as Special Counsel would be terminable on one month's notice in writing by either side without assigning any reason.

4. Renewal of appointment:

Fresh proposals for engagement of retired government officials as Special Counsel or continued engagement of the existing Special Counsel should be submitted to the Board at least 3 months before the expiry of the existing term. The Chief Commissioner should necessarily make an evaluation of the performance of the Counsel during the preceding term taking into consideration the cases handled by the said Counsel with special reference to the outcome of the cases and forward the same to the Board along with their recommendations and the success ratio..

5. Performance appraisal:

The performance of the Counsel should be evaluated every year by the Chief Commissioner taking into consideration the cases assigned to him pertain to their jurisdiction. The performance appraisal should, however be sent to the Board by the Chief Commissioner only at the time of making recommendation of renewal of appointment of Counsels. In case it is felt that the appointment / empanelment of the Counsel needs to be terminated, the performance appraisal should be sent at the time of making such recommendation.

6. Right to private practice:

The Counsel will have the right of private practice, which should not however, interfere with the efficient discharge of work of the department. He shall also not advise, hold briefs or appear against the department before any authority, Tribunal or Court in matters in similar matters / issues assigned to him by the department. If the Counsel happens to be associated with the firm of lawyers, it will be incumbent on the firm not to take up any case against the department before any authority, Tribunal or any court on the matters dealt by him / her.

File No. 5. No. 248A/2023 Legal Section (Computer No. 1023269)

383543/2023/Legal Section

(5) (4)

- b) An effective hearing is one in which either one or both the parties involved in a case are heard by the Tribunal etc. If the case is mentioned and adjourned or only directions are given or only judgment is delivered by the Tribunal etc., it would not constitute an effective hearing.
- c) Appeals, arising from one common judgement or order will be considered together as one case if they are heard together. In such cases where there is a main party against whom demand is raised / set aside and other linked appeals filed by the Directors / such other persons against whom only penal provisions have been invoked, the fee shall be paid as above only in the main case whereas in the linked appeals, a lump sum amount of Rs.2000/- per such appeal may be paid.
- d) Where during the pendency of a proceeding there is a change of Counsel due to certain unavoidable circumstances, a fee commensurate to the work carried out by the outgoing Counsel, not exceeding $1/3^{\text{rd}}$ of the total fee admissible for the case, may be paid to him. In such an event, only the balance of fee payable in the case will be paid to the new Counsel, so appointed, after completion of the case.
- e) No fee will be payable to the Special Counsel if an advance notice about the adjournment has been issued or the case has been adjourned at his request due to reasons personal to him.
- f) The fees to the Counsel will be paid on presentation of a stamped receipt and on submission of copy of the final order of the Tribunal etc., in the case so assigned to him. The Counsel shall submit his bills within 3 months from the date on which fees have accrued

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3813/2023/Legal Section

7. Schedule of fees and allowances:

a. The fees payable to the Special Counsel shall be as follows: -

Fees structure	For the government officials who retired from the post of Commissioner of Customs / Central Excise or equivalent post up to Chairman, Central Board of Excise and Customs or equivalent post.	For the government officials who retired from the post of Assistant Commissioner of Customs / Central Excise or equivalent post up to Additional Commissioner, of Customs / Central Excise or equivalent post
Effective appearance per day	Rs.8,000/-	Rs.5,500/-
Non-effective appearance per day	Rs.2500/-	Rs.2,500/-
Perusal / reading of papers (Lump sum)	Rs.8,000/-	Rs.5,500/-
Conference / consultation (maximum four in a case)	Rs.2,000/- per session	Rs.1,000/-
Settlement of pleading / affidavit / statement of case.	Rs.3,000/-	Rs.3,000/-
Clerkage	@ 10% of above subject to maximum of Rs.5,000/-	@ 10% of above subject to maximum of Rs.5,000/-
Travel / hotel expenses	As per last entitlement when in service	As per last entitlement when in service

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393848/2023/Legal Section

Annexure C

Half Yearly Performance appraisal report in respect of special fee counsels to be sent within 5 days of the completion of the reported period (Ist report due on 5.3.07)

S.No	Zone	Name of the Special counsel	No. of cases assigned during the period	No. of cases decided in favour of the department during the period out of 4	Percentage Performance of the counsel	Remarks of the Chief Commissioner On the performance of the counsel
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Total No. of cases assigned during the said period and the allotment thereof

S.NO	Total No. of cases assigned to Spl Counsels during the said period	Break up of cases allotted to the counsels empanelled for the Zone	
(1)	(2)	(3)	
		Name of the counsel	No of cases assigned
		(3a)	(3b)

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1780076/2021/Legal Section

File No. 278A/25/2021-Legal (Computer No. 300491458)

Annexure

Performance Review of Special Counsel

Name of the Zone/ Directorate:

1. QUALITATIVE ASSESSEMENT

S.No.	Name & Previous Designation of Counsel	Total cases handled by the Counsel in the last tenure	Cases filed by Department				Cases filed by Party				Success Rate (%)
			Finally disposed in favour of Deptt	Finally Decided against Deptt	Partially Allowed	Remanded	Finally disposed in favour of Deptt	Finally Decided against Deptt	Partially Allowed	Remanded	
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1.											
2.											
3.											

$$\text{Success Rate (I)} = \frac{(A)+(C)+(D)+(E)}{(A)+(B)+(C)+(D)+(E)+(F)+(G)+(H)} \times 100$$

2. QUALITATIVE ASSESSEMENT (Court Craft, Quality of Affidavit, Availability, etc.) :-

3. RECOMMENDED FOR FRESH TENURE (Y/N) :-

Name and Signature of Pr. CC/Pr. DG/CC/DG

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