

F. No. 279/Misc/M-77/2011-ITJ  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Direct Taxes  
(A&J Division)  
\*\*\*\*\*

New Delhi, the 18<sup>th</sup> October, 2016

To,

**All Principal Chief Commissioners of Income Tax.**

Madam/Sir,

**Sub:- Modifications to the Instruction No. 6/2016 for engagement of Special Public Prosecutors (SPPs) to represent the Income Tax Department before Courts of Session and its subordinate courts- Reg.**

**Ref:- CBDT Instruction No. 6/2016 dated 7<sup>th</sup> September 2016.**

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Kindly refer to the above.

2. Instruction No. 6/2016 of CBDT (hereinafter "Instruction") has revised the guidelines for engagement of Special Public Prosecutors(SPPs) to represent the Income Tax Department before various courts in supersession of the earlier Instruction No. 1880/ 1991 and Instruction No. 1925/ 1995 of the CBDT on the subject. Suggestions have been received from various authorities for modifications to the Instruction.

3. In this regard, after considering the suggestions received, the following modifications are hereby made to the Part B (Bill for appearance etc.) of the Proforma 'P4' of the Instruction, by adding the rows 7, 8 & 9.

➤ *The Part B of the Proforma 'P4' of the Instruction after modification is as follows:*

**Part B (Bill for appearance etc.), as applicable**

(Amount in Rs.)

1.	Substantial and effective hearing (Whether Connected case – Yes/No)	
2.	Non-effective hearing	
3.	Conference fees	
4.	Clerkage @10%	
5.	Out of pocket expenses (particulars to be given)	
6.	For performing duties outside headquarters (as per para 3.4)	
7.	<b>Date of Judgement.</b>	
8.	<b>Date of furnishing the certified copy of the judgement to the office concerned.</b>	
9.	<b>Deduct 20% of (1. + 2.) above, if date at (8.) is more than 10 days (excluding the time taken by the courts) from the date at (7.)</b>	
	Total	

4. These modifications may be brought to the notice of all the officers concerned.
5. Hindi version of this will follow.

  
18/10/16

(K. Vamsi Krishna)  
ACIT (OSD) (ITJ-II)  
Tel: 26882637

Copy to:

1. The Chairman, Members and other officers in CBDT of the rank of Under Secretary and above.
2. OSD to Revenue Secretary.
3. The Comptroller and Auditor General of India
4. Pr. DGIT (Vigilance), New Delhi
5. The Pr. DGIT (Systems), ARA Centre, Jhandewalan Extension, New Delhi
6. ADG (PR, PP & OL), Mayur Bhawan, New Delhi for printing in the Tax Bulletin and for circulation.
7. The Joint Secretary & Legal Advisor, Ministry of Law & Justice, New Delhi.
8. The ADG-4(Systems) for uploading on ITD Website.
9. Database cell for uploading on [www.irsofficersonline.gov.in](http://www.irsofficersonline.gov.in).
10. ITCC (3 copies)
11. Official Language section for Hindi translation.

  
18/10/16

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