



आयकर आयुक्त का कार्यालय (न्यायिक): कोलकाता
OFFICE OF THE COMMISSIONER OF INCOME TAX (JUDICIAL): KOLKATA
आयकर भवन, दूसरी मंजिल कमरा नंबर 2/12
AAYAKAR BHAWAN, ROOM NO. 2/12
पी-7, चौरंगी स्क्वायर: कोलकाता - 700 069
P-7, CHOWRINGHEE SQUARE: KOLKATA – 700 069.

F.No. CIT/Judl./Kol/2023-24/ 5229 - 33

Date: 21.03.2024.

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SOP for engagement of Panel advocates for specific matters and processing of their Bills by the Office of CIT (Judicial) Kolkata.

The nomination of departmental counsels for specific matters and processing of their bills has been centralized in the office of the CIT (Judicial), Kolkata w.e.f. 01.04.2024 vide order dated 20.03.2024 approved by the Pr CCIT, West Bengal and Sikkim.

This has been done to address the difficulties being reported in effective, timely and accurate processing of bills which are submitted before respective CsIT/PCsIT by various counsels on the departmental panel.

The work of departmental counsels is governed by CBDT Instructions including Instruction No. 7/2016 dated 7th September 2016 and Instruction No. 1/2024 dated 9th of February 2024.

This standard operating procedure draws authority from these Instructions of the CBDT and is being prescribed in compliance to directions of Hon'ble High Court of Kolkata vide order dated 19.2.2024 in the case of PCIT-1, Kolkata, vs Shivam Dhatu Udyog Ltd [ITAT/205/2023, IA No: GA/1/2023, GA/2/2023.]

To streamline the operations of the panel of advocates, the following system of the workflow is approved by the Competent Authority.

1. For appeals filed by the department :

- a. Upon receipt of the decision of the merit collegiums regarding filing appeal before Division Bench or appeals u/s 260A, the CIT, Judicial shall allot the brief and issue formal appointment letter to one or more Counsels out of the panel under intimation to the jurisdictional CIT/PCIT. As directed in the CBDT Instructions, this shall be done by

considering all relevant aspects including merits of the case, workload of the advocates, past appearances, performance record etc.

- b. The appointed advocate shall contact the JAO and proceed with filing the appeal, preparation of paper books and appropriate appearances before the Hon'ble Court.

2. For appeals filed by the assessee :

- a. The JAO shall forward the information about Writs/Appeals before Division Bench or appeals u/s 260A or any other matter raised by the assessee to the CIT, Judicial, Kolkata who shall allot the brief and issue formal appointment letter to one or more counsels from within the panel by considering all relevant aspects including merits of the case, workload of the advocates, past appearances, performance record etc.

- b. The appointed counsel shall contact the JAO and proceed with filing affidavit in opposition, preparation of paper books and appropriate appearances before the Hon'ble Court.

3. A dedicated Bill Desk (BD) shall be established in office of the CIT, Judicial, Kolkata to handle bills and related correspondence of the panel Counsels. The BD shall be responsible for:

- a. Seeking and ensuring availability of adequate funds under the head "professional charges" so that bills of the advocates do not remain pending for want of funds. The funds under the head professional charges, which were earlier allocated by the Pr. CCIT, WB& Sikkim, to various PCsIT, shall henceforth be allocated to the CIT, Judicial, Kolkata.
- b. Receiving bills of the advocates and allocating a unique reference number to them for record and follow up.
- c. Following up with the JAOs concerned for validating the work done by the advocates.
- d. Following up with the ZAO, counsels and PCsIT who are the designated nodal officers for billing of advocates as per the CBDT instructions for addressing/settling any objections that may arise in the bills.

- e. Maintenance of appropriate data base and record of bills received/processed/paid and share the status with the advocate concerned on demand.

4. Submission of Bills by advocates :

- a. After receiving the briefing (orally or in writing) from JAO concerned on facts and merits of the case, the advocate engaged for the case may submit a bill for release of appropriate **advance** for meeting expenses related to e-filing fee, copying charges and other admissible expenses as prescribed under Para 6 of Annexure II of Instruction 7/2016 dated 07.09.2016.
- b. The Counsels may submit interim bills for services rendered while the matter is pending for final orders before the High Court.
- c. After the hearings are concluded and final order is passed by the Hon'ble High Court, the counsel concerned shall serve the final order in the office of the PCIT concerned along with advice of future course of action to be taken as early as possible and in any case within one week of uploading of the order and attach the evidence of the same with the final bill which may be filed with the BD.
- d. The bills of expenses and appearances shall be submitted by the advocate in the prescribed format to the BD as per Annexure 3. The amount received as advance should be adjusted in the final bill.

5. Processing of Counsels' bills by the BD :

- a. The rates and billing heads shall be as per Annexure 1 to this order as directed in letter dated 9.5.2023 issued from F. No J-11019/1/2023-by Ministry of Law and Justice, Govt of India. When the new panel of counsels is constituted by the department, the rates shall be as per CBDT instruction no 7 of 2016.
- b. Expenses admissible in respect of e-filing of matters before the court shall be as per Annexure 2 to this order.
- c. Bills of advocates shall be paid out of the budget head '**Professional Charges**'. GST shall be levied on applicable items on and above the applicable charges.
- d. The BD shall scrutinize the bill and verify the heads of bill, rates charged and arithmetical accuracy.

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- e. A request shall be emailed by BD to the PCIT/CIT concerned seeking objections, if any, in respect of the claim of the services rendered.
- f. If no objection is received from the PCIT/CIT concerned within two weeks of the email of the BD then the PCIT/CIT concerned would be deemed to have concurred with the bill and BD shall proceed with the payment.

6. Sanction and release of payment to Advocates.

- a. Sanction order shall be issued by Office of the CIT, Judicial, Kolkata mentioning the amount to be paid to the advocate with respect to the bill that is processed by the BD.
- b. Separate sanction order shall be issued for advance claimed if any.
- c. The bill of advocate along with the sanction order shall be submitted for payment to the ZAO within three weeks of submission of the bill to BD.
- d. Whenever the ZAO seeks any clarification or raises any objection, then BD shall respond immediately to ensure minimal lag between bill submission and the final release of payment.

7. Review of the work of the Counsels

- a. The performance of the Counsel on the panel shall be reviewed by the jurisdictional PCIT/CIT as per para 4(x) of instruction no 1/2024 dated 9 Feb 2024 read with para 4.1 of Instruction 7/2016 dated 7 September 2016. The report of PCIT/CIT in this regard shall be compiled by the CIT, Judicial, for sharing with the CBDT as per para 4.2 of Instruction 7/2017.
- b. The counsels are required to provide a record of their performance to CIT, Judicial, Kolkata in Proforma E as per para 7.11 of Instruction 7/2016 dated 7.9.2016, by the 5th of every month. Any major finding or good results in favour of the Department may be highlighted in the report. The settlement of the bills shall be subject to compliance to these instructions of the CBDT.

The above procedure for the work of the panel of counsel of the Income Tax Department at Kolkata shall apply from 01.04.2024 until it is revised or updated. The bills that have already been filed by advocates and are pending any payment till that

date shall be processed by the CIT/PCIT concerned in the manner existing before that date.

In case the above prescribed procedure fails to address any situation regarding engaging departmental counsel for any matter or processing any billing matter, CIT, Judicial, Kolkata shall process the matter as per the CBDT instructions in force and shall be the final authority in the matter.

The above issues with the approval of CIT (Judicial) Kolkata in terms of the order no dated 20.03.2024 which is approved by the Pr CCIT, West Bengal and Sikkim Region.


(Sushanta Kumar Panda)
ITO (HQ-Judicial) Kolkata.

Copy for information to :

1. Pr CCIT West Bengal and Sikkim, Kolkata, (Kind attn : DCIT Tech).
2. All CCITs under the jurisdiction of PCCIT, WB & Sikkim.
3. All PCsIT, CsIT under the jurisdiction of PCCIT, WB & Sikkim.
4. ZAO, CBDT, Kolkata
5. Hindi Cell and transcription


(Sushanta Kumar Panda)
ITO (HQ-Judicial) Kolkata.

Annexure 1

Fee Structure applicable to the Panel Counsel of High Courts of Kolkata as prescribed in the OM dated 1st of October 2015 issued by the Ministry of Law & Justice from F. No. 26(1)/2014/Judl.

| SI No | Item of Work | Special Counsel | Sr Counsel | Sr Counsel | Jr Counsel |
|-------|--|-----------------|------------|------------|--------------------|
| | | | Group I | Group II | Advocate on Record |
| 1 | Suits, Appeals, Writ/Revision Petitions including Special Civil Application in the High Court | ₹9,000 | ₹6,000 | ₹3,750 | ₹1,800 |
| | Per conference/Consultation | ₹900 | ₹750 | ₹600 | ₹450 |
| 2 | Application including interim Motions, Notices, Appeals, Leave Application, Arbitration, Company Matter, Criminal Revision and other Land Acquisition References (per day per effective hearing) | ₹3,000 | ₹3,000 | ₹2,250 | ₹1,350 |
| | Per conference/Consultation for above | ₹900 | ₹750 | ₹600 | ₹450 |
| 3 | Drafting or Settling Pleading and Affidavits (per pleadings) | ₹3,000 | ₹1,800 | ₹1,500 | ₹1,050 |
| | Per conference/Consultation for above | ₹900 | ₹750 | ₹600 | ₹450 |
| 4 | Appearance before Arbitration and Tribunals, etc and Courts other than High Courts (Per day per effective hearing) | ₹7,500 | ₹6,000 | ₹3,750 | ₹2,250 |
| | Per conference/Consultation for above | ₹900 | ₹750 | ₹600 | ₹450 |
| 5 | Chamber Application including Adjournment Application per day inclusive of consultation | NIL | ₹1,500 | ₹900 | ₹600 |
| 6 | Written opinions and written advice including advice on evidence (inclusive of consultation) | ₹3,750 | ₹2,250 | ₹1,350 | ₹1,050 |

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Annexure 2
**Admissible expense in respect of e-filing of appeal
before the Hon'ble Calcutta High Court**

| SI No | Head of Expenses | Maximum Admissible Amount (₹) |
|-------|--|-------------------------------|
| 1 | E-filing fees | ₹ 1000.00 |
| 2 | Court fees | Actual Only |
| 3 | Affidavit fees | ₹ 1500.00 |
| 4 | Scanning fees | ₹ 2000.00 |
| 5 | Steno typing | ₹ 15 per page |
| 6 | Clerkage | ₹ 1000.00 |
| 7 | Miscellaneous | ₹ 500.00 |
| 8 | Postal charges for service to assessee | ₹ 500.00 |
| 9 | Preparation, affirmation and filing affidavit of service | ₹ 1000.00 |

Defendant