



आयकर निदेशालय
DIRECTORATE OF INCOME TAX
विधि एवं अनुसंधान
LEGAL & RESEARCH
कमरा सं०, 402, ड्रमशेप बिल्डिंग, आई० पी० एस्टेट-110002
Room No. 402, Drum Shape Building, I.P. Estate, New Delhi – 110002

F.No. Addl. DIT(L&R)/WZ-1 & Tech./2026-27/

Dated: 09/06/2026

To

All Principal Chief Commissioner of Income Tax (CCA),
Pr. CCIT (International Taxation), Pr. CCIT(Exemptions),
Director General of Income Tax (Inv.)/CCIT(Central)

Madam/Sir,

**Sub: Sending SLP proposals to Directorate of Legal and Research through e-Office
change in e-office accounts due to transfer of officer - Regarding-**

Please refer to this office letter F. No. ADG(L&R)-1/Instruction/2022-23/1845 dated 06/09/2022 and CBDT letter dated 14/07/2022 and 05.01.2023 (copies enclosed) whereby it has been mandated that the SLP proposals are to be sent to the Directorate of Income Tax (Legal & Research) necessarily through e-office.

2. Pursuant to recent transfer orders, vide CBDT office order No. 107/2026 issued vide letter F. No. A-22011/4/2026-Ad-VI dated 18.05.2026 Shri Sumer Singh Meena is now posted as ADG(L&R)-1 and vide CBDT order No. 114 /2026 issued vide letter F. No. A-22011/3/2026-Ad-VI dated 19/05/2026 Shri Neehar Ranjan Pandey is now posted as Pr.ADG(L&R)-2 in the Directorate of Income Tax (Legal & Research) Delhi.

3. Accordingly, it is requested that the SLP related file on e-office must be sent by the concerned Pr.CIT/Pr.DIT/CIT/DIT to the concerned jurisdictional Pr.ADG/ADG(L&R) as per the **following updated details:**

S. No.	Zone	Field offices pertaining to following regions	Concerned Pr.ADG/ADG(L&R)
1.	East Zone	North East Region, Orissa, West Bengal & Sikkim, Bihar and Jharkhand	Sh. Sumer Singh Meena, ADG-1 (L&R) E-Office ID : SUMER SINGH MEENA-ADG(L&R)-I, New Delhi-O/o ADG(L&R)-1, DELHI
2.	South Zone-II	Kerala, Tamil Nadu & Puducherry	e-Office Instance : Internal E-mail ID: dit1.lr@incometax.gov.in
3.	West Zone-I	Mumbai	
4.	West Zone-II	MP & Chattisgarh, Nagpur, Pune, Gujarat	
5.	North Zone-I	North West Region, Rajasthan, UP(East), UP(West) & Uttarakhand	Sh. Neehar Ranjan Pandey, Pr.ADG-2 (L&R) E-Office ID : NEEHAR RANJAN PANDEY-Pr. ADG(L&R)-2 New Delhi O/o ADG(L&R)-2-DELHI
6.	North Zone-II	Delhi	e-Office Instance : Internal E-mail ID: dit2.lr@incometax.gov.in
7.	South Zone-I	Karnataka, Andhra Pradesh & Telangana	

3.1. Screenshots of the above e-office accounts are enclosed for reference.

4. It may kindly be noted that the e-Office files may be sent to the concerned Pr.ADG/ADG in the Directorate of Income Tax (L&R) in the “internal” instance and organization “Directorate of Legal & Research – Delhi” at the time of sending the e-File. Intimation in respect of submission of the SLP proposal may simultaneously be sent to the e-Mail IDs of the concerned Pr.ADG/ADG.

5. The above procedure may be brought to the notice of all concerned in your region for compliance.

6. This issue with the approval of the Competent Authority.



(Aastha Madhur)

Addl. Director of Income-Tax(Tech.)
(Legal & Research), New Delhi

Encl: As above

Copy to:

1. PS to Member (A&J), CBDT
2. PS to Pr. DGIT (L&R)
3. Pr. ADG-2, L&R
4. ADG-1, L&R
5. All Addl. DIT and DDIT in the Directorate of Income Tax (Legal & Research)
6. The Data Base Cell, CBDT for uploading on website.

-sd-

Addl. Director of Income-Tax(Tech.)
(Legal & Research), New Delhi.

Screenshot of E-office account of PrADG -1

← → ↻ eofficeincometax.saccess.nic.in/efile/#/file/view/FITCBDT0000058426?viewParam=eyJkb2N1bWVudElkjoirRkIUQ0JEVDAwMDAwNTg0MjY

eoffice eFile 7.3.15-3
DIGITAL WORKPLACE SOLUTION

DASHBOARD View RECEIPT Create Inbox Sent Advance Search FILE Create Inbox

Movement Details Draft Send Send Back Link Files Attach Park More

File Inbox / L/693/2026-Pr. CCIT (CCA)- Bho ... E | Comp

Internal External

Organisation
Directorate of ... X > Choose One >

All Preferred List Recent 10 In channel Sub-ordinates Send Back Reporting Officer

To * sum
SUMER SINGH MEENA-ADG(L&R)-1 New Delhi-O/o ADG(L&R)-1-DELHI

Notify Through : Email SMS
(Notify Through), irrespective of User Preferences and Instance

Remarks

Total 1000 | 1000 Character left

Set Due Date dd/mm/yyyy Action Choose One

Priority Choose One

eSign & Send DSC Sign & Send Send

Screenshot of E-office account of PrADG-2

The screenshot displays the eOffice eFile 7.3.15-3 interface. The browser address bar shows the URL: `eofficeincometax.saccess.nic.in/efile/#/file/view/FITCBDT0000058426?viewParam=eyJkb2N1bWVudElkjoRklUQUQ0JEVDAwMDAwNTg0MjYiL`. The interface includes a top navigation bar with tabs for DASHBOARD, RECEIPT, and FILE. Below this is a secondary navigation bar with options like Movement, Details, Draft, Send, Send Back, Link Files, Attach, Park, and More. The main content area is titled "File Inbox / L/693/2026-Pr. CCIT (CCA)- Bho ..." and features a "Notify Through" section with radio buttons for "Internal" and "External". The "Organisation" dropdown is set to "Directorate of ...". The "To" field contains "nee" and "NEEHAR RANJAN PANDEY-Pr. ADG(L&R)-2 New Delhi-O/o ADG(L&R)-2-DELHI". The "Remarks" field is empty, and the "Set Due Date" is "dd/mm/yyyy". The "Priority" is set to "Choose One". The "Action" dropdown is also set to "Choose One". The interface includes a sidebar with various icons and a bottom taskbar with the Windows logo and search bar.



Ministry of Finance
Central Board of Direct Taxes
Directorate General of Income Tax (Legal & Research)
Room No. 415, Drum Shape Building, I.P. Estate,
New Delhi - 110002

F. No. L/304/2022-AD-DDIT(L&R)/ 40

Dated: 05.01.2023

To,

All the Principal Chief Commissioner of Income Tax (CCA),
All the Director General of Income Tax (Inv.)/CCIT(Central)


Madam/Sir,

Subject:- Sending SLP proposals to Directorate of Legal and Research through e-Office – reg. –

In pursuance to the CBDT letter dated 14.07.2022 (copy enclosed) whereby it has been mandated to send SLP proposals to the Directorate of Income Tax (Legal and Research) necessarily through e-office, the procedure for sending of SLP files on e-Office to the jurisdictional ADG(L&R) (as per the Zone distribution) on MOF e-Office was conveyed vide this Directorate's letter dated 06.09.2022 (copy enclosed).

2. It has, however, been noted that many offices are still sending SLP proposals to this Directorate by email or in physical mode. It is, therefore, reiterated that all SLP proposals must necessarily be sent to this Directorate on e-Office and if any proposal is submitted by a mode other than e-Office, the same must be accompanied with adequate reason/justification for the same.
3. The above instructions may be brought to the notice of all concerned officers in your region for strict compliance.
4. This issues with the approval of the Chairman, CBDT.

Yours faithfully,


(Navneet Manohar)
ADG(L&R)-1, New Delhi.

Encl: as above

Copy to: The Data Base Cell, CBDT for uploading on the website.



Ministry of Finance
Central Board of Direct Taxes
Directorate General of Income Tax (Legal & Research)
4th Floor, Drum Shape Building, I.P. Estate, New Delhi – 110002

F. No. ADG(L&R)-1/Instruction/2022-23/1845

Dated: 06/09/2022

To,

All the Principal Chief Commissioner of Income Tax (CCA),
All the Director General of Income tax (Inv.)/CCIT(Central)

Sir/Madam,

Subject: Sending SLP proposals to Directorate of Legal and Research through e-Office – reg.

In pursuance to the CBDT letter dated 14.07.2022 whereby it has been mandated that the SLP proposals are to be sent to the Directorate of Income Tax (Legal and Research) necessarily through e-Office, it is hereby informed that the SLP related file on e-Office must be sent by the concerned Pr.CIT/Pr.DIT/CIT/DIT to the concerned jurisdictional ADG(L&R) as per the following details:

S. No.	Zone	Field offices pertaining to following regions*	Concerned ADG(L&R)
1.	East Zone	North East Region; Orissa; West Bengal & Sikkim; Bihar and Jharkhand	SH. NAVNEET MANOHAR, ADG-1 (L&R) e-Office ID: CBDT-ADGIT(NM)-DIT(LEGAL & RESEARCH)-DIRECTORATE OF INCOME TAX (LEGAL & RESEARCH) e-Office Instance: MOF E-mail ID: dit1.lr@incometax.gov.in
2.	South Zone-II	Kerala; Tamil Nadu & Puducherry	
3.	West Zone-I	Mumbai	
4.	West Zone-II	MP & Chhattisgarh; Nagpur, Pune; Gujarat	
5.	North Zone-I	North West Region; Rajasthan; UP(East); UP(West) & Uttarakhand	SH. RAJA RAM SAH, ADG-2 (L&R) e-Office ID: CBDT-ADGIT(RRS)-DIT(LEGAL & RESEARCH)-DIRECTORATE OF INCOME TAX(LEGAL & RESEARCH) e-Office Instance: MOF E-mail ID: dit2.lr@incometax.gov.in
6.	North Zone-II	Delhi	
7.	South Zone - I	Karnataka; Andhra Pradesh & Telangana	
* including Pr.CIT/CIT/DIT pertaining to Exemption, International Taxation, Transfer Pricing, I&CI located in the respective regions			

2. It may kindly be noted that the e-Office files may be sent to the concerned ADGs in Directorate of Income Tax (L&R) selecting the option "external" and the Department "MOF" at the time of sending of the e-File. Intimation in respect of submission of the SLP proposal may simultaneously be sent to the E-mail IDs of the concerned ADGs.

3. The above procedure may be brought to the notice of all concerned in your region for compliance.

4. This issues with the approval of the Competent Authority.

Yours faithfully,

(Payal Gupta)
DDIT(Tech.)(L&R)

Copy to : The Data Base Cell, CBDT for uploading on website.

F. No. 279/Misc./M-72/2022-ITJ
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes
ITJ Section

Room No. 12, 5th Floor,
Jeevan Vihar Building,
Parliament Street, New Delhi
Dated the 14th July, 2022

To,
All the Principal Chief Commissioners of Income Tax

Madam/Sir,

Sub: - Instruction regarding standard operating procedure on filing of Appeals/Special leave petition (SLPs) by the Income Tax Department in the Supreme Court and related matters

On the above-mentioned subject, Instruction No. 4/2011 dated 09.03.2011 has been issued by CBDT. In pursuance of the Hon'ble Supreme Court's directions to adopt ICT (Information and Communication Technology) initiatives to streamline, monitor and provide seamless integration of all stages in government revenue litigation across the board, a LIMBS Committee and a High-Powered Committee was constituted. The High-Powered Committee has suggested to the Board for changes in SLP proposal initiation and timely sending of SLP proposal to Department of Legal Affairs.

2. In view of the above the following guidelines may be noted for necessary compliance:

(i) The process of filing SLP proposal should invariably be initiated only at the level of the jurisdictional Principal Commissioner/ Commissioner in the field. Pr. CIT/CIT is the custodian of all the records while litigation in High Court is on and would henceforth be responsible for initiating the process for filing of SLP.

(ii) With respect to Annexure-A of the Instruction No. 04/2011 following amended timelines are to be observed in the O/o Pr. CIT/CIT:

S.No.		No. of Days	Cumulative Days
1.	Scrutiny of the judgement by the Pr. CIT/CIT to take a view to contest or accept the same	15	15
2.	CCIT's view & specific comment	2	17
3.	Preparation of proposal with Annexure++	2	19
4.	Transit to Directorate of Income Tax (L&R)	1	20

++: This activity should begin as soon as Pr. CIT/CIT takes a view to propose SLP.

Further, the timelines to be observed in the Directorate of Income Tax (L&R) are amended as hereunder:

S.No.		No. of Days	Cumulative Days
1.	Directorate of Income Tax (L&R)	16	36
2.	Member (A&J)	3	39
3.	Transit to MOL	1	40

(iii) The SLP proposal with the revised Proforma-B, as issued by the letter F.No. Pr.DGIT(L&R)/HA/Proforma B/2021-22 dated 17.01.2022 from the O/o Pr. DGIT (L&R), attached therewith, should be sent to the O/o, Pr.DGIT(L&R) **necessarily through e-office.**

3. This issues with the approval of Chairman, CBDT.

Yours faithfully,



(Tanay Sharma)
DCIT (OSD) ITJ-I, CBDT