

भारत सरकार/ Government of India  
वित्त मंत्रालय/ Ministry of Finance  
राजस्व विभाग/ Department of Revenue



Tel. No. /Fax.No 0177-2801577 /2806338

कार्यालय/ Office of the  
मुख्य आयकर आयुक्त/ Chief Commissioner of Income-tax,  
हिमाचल क्षेत्र/ H/P Region.  
E-mail ID: [ccit.shimla@incometaxindia.gov.in](mailto:ccit.shimla@incometaxindia.gov.in)

फास.: CCIT/SML/Judl/2019-20/ 4001

दिनांक :05.02.2020

सेवा में,

**The Pr. Chief Commissioner of Income Tax,  
N.W. Region, Chandigarh.  
(Kind Attention JCIT, (OSD) Hq. (Admn.)**

महोदय,

**विषय: Uploading of advertisement on Department's website for calling of application for engagement of Standing Counsels to represent the Income-tax Department before High Courts and other judicial forums - Regarding -**

Kindly refer to the subject cited above.

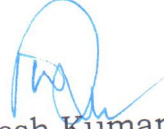
2. In this regard, it is submitted that advertisement for calling of application for engagement of Standing Counsels to represent the Income tax Department before High Courts and other judicial forums is being made to three News Paper Agencies i.e. i) The Tribune, ii) Amar Ujala and iii) Divya Himachal. As per directions contained in para 3.1 of procedure for engagement of Standing Counsels, a copy of the advertisement shall also be uploaded on the Department's official Website. Therefore, I have been directed to request you to kindly upload the below mentioned documents on Department's website i.e. [www.incometaxchandigarh.org](http://www.incometaxchandigarh.org) :

- i. Copy of the advertisement.
- ii. Proforma 'A1', i.e. application proforma to be furnished by an advocate applying for engagement as Jr./Sr. Standing Counsel.

- iii. Proforma 'A2' i.e. application proforma to be furnished by an officer who has retired/resigned from the Income Tax Department or has been a member of ITAT.
- iv. Duties of the Standing Counsel.

A copy of the above mentioned documents is also enclosed herewith.

भवदीय,



[ Gireesh Kumar Kohli ]  
Dy. Commissioner of Income Tax, Hq  
Shimla

Encl : As above.



भारत सरकार/Govt. of India

आयकर विभाग/Income tax Department

कार्यालय 0 मुख्य आयकर आयुक्त, हिमाचल क्षेत्र, रेलवे बोर्ड भवन दी माल, शिमला  
O/o the Chief Commissioner of Income-tax, HP Region, Railway Board Building,  
The Mall, Shimla Ph: 0177-2810577, 2655470

**NOTICE FOR EMPANELMENT OF STANDING COUNSELS**

Applications are invited from advocates of substantial standing and repute and with good academic credentials for empanelment as Senior Standing Counsels and Junior Standing Counsels for representing the Income tax matters before the Hon'ble Himachal Pradesh High Court and other judicial forums. Tentative number of empanelment is 2 in both categories of Standing Counsel. Normally, the empanelment time period is 3 years. The empanelment is subject to Central Board of Direct Taxes (CBDT) instruction. Copy of this notice is also available on the department's website [www.incometaxchandigarh.org](http://www.incometaxchandigarh.org).

2. Eligibility conditions as per CBDT instruction:

**A Senior Standing Counsel**

- should be eligible to appear before High Court as an advocate and
  - have a minimum experience of five years of handling Direct Tax matters before High Courts or ITAT as an advocate.
- OR
- have been a Junior Standing Counsel of the Department for three Years.
- OR

d) have been an officer of the Income-tax department who is eligible to appear before the High Court as an advocate and has retired/resigned from the post of Addl. Commissioner/Director of Income-tax or any equivalent post after occupying such post for at least 3 years or any higher post or who has been a member of ITAT, provided that he has not been removed/dissmised or compulsorily retired from service on account of disciplinary action and no disciplinary proceeding under service rules on pension rules is pending against him.

**B Junior Standing Counsel**

- should be eligible to appear before High Court as an advocate and
  - have a minimum experience of three years of handling preferably direct tax matters before High Courts or ITAT.
- Or
- have been an officer of the income-tax Department who retired/resigned from the post of Additional/Joint CIT or below and is eligible to appear before the High Court as an advocate, provided that he has not been removed/dissmised or compulsorily retired from service on account of disciplinary action and no disciplinary proceeding under service rules or pension rules is pending against him.

2.1 The cutoff date for eligibility conditions is 01.02.2020.

3. The prescribed proforma for the application A1 & A2 (as applicable) along with terms & conditions for empanelment are available on the departments' website [www.incometaxchandigarh.org](http://www.incometaxchandigarh.org). The applications along with required documentary proofs/ credentials must be submitted through Registered Post or by hand, in a closed envelop, addressed to **Addl. Commissioner of Income Tax (Judicial), Office of Chief Commissioner of Income Tax, H.P. Region, Railway Board Building, The Mall, Shimla-171003**. Subject "Application for empanelment of Standing Counsel" must be written on the envelope.

- The existing Senior Standing Counsel" and Junior Standing Counsels, if wish to be empanelled again, need to apply afresh as per this notice.
- Applicants for Senior Standing Counsels need to state specifically; at the bottom of application whether engagement as Junior Standing Counsel would be acceptable to them if the department considers it appropriate.
- Applications not in prescribed proforma or incomplete/deficient in any respect are liable to be rejected. Canvassing would lead to disqualification.
- Last date for receipt of the applications is 28.02.2020 up to 6:00 PM. Applications sent by post may be sent well in time so as to reach this office on or before the last date.

Addl. Commissioner of Income Tax,  
(Hq.)(Judicial), Shimla.



भारत सरकार/Govt. of India

आयकर विभाग/Income tax Department

कार्यालय मुख्य आयकर आयुक्त, हिमाचल क्षेत्र, रेलवे बोर्ड भवन दी माल, शिमला  
O/o the Chief Commissioner of Income-tax, HP Region, Railway Board Bulding,  
The Mall, Shimla Ph:0177-2810577, 2655470

**स्टैंडिंग काउंसिल के एम्पैनलमेंट के लिए नोटिस**

आयकर मामले को माननीय हिमाचल प्रदेश उच्च न्यायालय तथा अन्य न्यायिक फोरम के समक्ष प्रस्तुत करने के लिए प्रतिष्ठित तथा अच्छी शैक्षणिक योग्यता रखने वाले अधिवक्ताओं से सीनियर स्टैंडिंग काउंसिल तथा जूनियर स्टैंडिंग काउंसिल का पैनल बनाने हेतु आवेदन आमंत्रित किए जाते हैं। स्टैंडिंग काउंसिल के दोनों वर्गों में पैनल के लिए अनुमानित संख्या 2 है। सामान्यतः पैनल की अवधि 3 वर्ष के लिए है। यह एम्पैनलमेंट केंद्रीय प्रत्यक्ष कर बोर्ड के अनुदेशों के अनुसार होगा। इस नोटिस की प्रति विभाग की वेबसाइट [www.incometaxchandigarh.org](http://www.incometaxchandigarh.org) पर भी उपलब्ध है।

2. केंद्रीय प्रत्यक्ष कर बोर्ड के अनुदेशों के अनुसार पात्रता हेतु शर्तें:

क) सीनियर स्टैंडिंग काउंसिल

- i) एक अधिवक्ता के रूप में उच्च न्यायालय के समक्ष उपस्थित होने की पात्रता होनी चाहिए तथा
- ii) एक अधिवक्ता के रूप में उच्च न्यायालय अथवा आयकर अपील न्यायाधीश (आई.टी.ए.टी.) के समक्ष प्रत्यक्ष कर मामले में कम से कम पाँच वर्ष का अनुभव होना चाहिए। अथवा
- iii) तीन वर्षों से विभाग के जूनियर स्टैंडिंग काउंसिल के रूप में कार्यरत हो। अथवा
- iv) आयकर विभाग में कार्यरत ऐसे अधिकारी जो अधिवक्ता के रूप में उच्च न्यायालय के समक्ष उपस्थित होने के लिए पात्र हों अथवा जो आयकर विभाग में आयकर अपर आयुक्त/अपर निदेशक के पद पर कम से कम 3 वर्ष की सेवा पूरे होने के बाद सेवानिवृत्त हो चुके हों/इस्तीफा दे चुके हों या अन्य किसी भी समकक्ष पद या कोई उच्च पद पर रहे हों या आई.टी.ए.टी. का सदस्य रहे हों, बशर्ते कि उन्हें अनुशासनात्मक कार्रवाई के कारण सेवाओं से हटाया/बर्खास्त अथवा अनिवार्य रूप से सेवानिवृत्त नहीं किया गया हो तथा सेवा नियमावली अथवा पेंशन नियमावली के अधीन उनके विरुद्ध कोई भी अनुशासनात्मक कार्रवाई लंबित न हो।

ख) जूनियर स्टैंडिंग काउंसिल

- i) एक अधिवक्ता के रूप में उच्च न्यायालय के समक्ष उपस्थित होने की पात्रता होनी चाहिए तथा
- ii) एक अधिवक्ता के रूप में उच्च न्यायालय अथवा आयकर अपील न्यायाधीश (आई.टी.ए.टी.) के समक्ष मुख्यतः प्रत्यक्ष कर मामलों में कम से कम तीन वर्ष का अनुभव होना चाहिए। अथवा
- iii) आयकर विभाग में कार्यरत ऐसे अधिकारी जो आयकर विभाग में आयकर अपर/संयुक्त आयुक्त अथवा इससे नीचे के पद से सेवानिवृत्त हो चुके हों/इस्तीफा दे चुके हों, बशर्ते कि उन्हें अनुशासनात्मक कार्रवाई के कारण सेवाओं से हटाया/बर्खास्त अथवा अनिवार्य रूप से सेवानिवृत्त नहीं किया गया हो तथा सेवा नियमावली के अधीन उनके विरुद्ध कोई भी अनुशासनात्मक कार्रवाई लंबित न हो तथा जो एक अधिवक्ता के रूप में उच्च न्यायालय के समक्ष उपस्थित होने के लिए पात्र हों।

2.1 पात्रता शर्तों के लिए निर्दिष्ट तिथि 01.02.2020 है।

3. सभी नियम व शर्तों सहित पैनल बनाने हेतु आवेदन के लिए निर्धारित प्रोफार्मा A1 तथा A2 (जैसा भी लागू हो) विभागीय वेबसाइट [www.incometaxchandigarh.org](http://www.incometaxchandigarh.org) पर उपलब्ध है। सभी दस्तावेजों प्रमाणों/शैक्षणिक योग्यता के प्रमाण सहित आवेदन एक बंद लिफाफे में दस्ती अथवा पंजीकृत डाक द्वारा आयकर अपर आयुक्त (न्यायिक), कार्यालय मुख्य आयकर आयुक्त, हिमाचल क्षेत्र, रेलवे बोर्ड भवन दी माल, शिमला-171003 को भेजा जाए। लिफाफे पर - "स्टैंडिंग काउंसिल के एम्पैनलमेंट के लिए आवेदन" आवश्यक लिखा होना चाहिए।

4. वर्तमान सीनियर स्टैंडिंग काउंसिल तथा जूनियर स्टैंडिंग काउंसिल, यदि वे पैनल में रहना चाहते हैं, तो उन्हें भी नोटिस के अनुसार पुनः आवेदन करना होगा।

5. सीनियर स्टैंडिंग काउंसिल के आवेदन में नीचे यह स्पष्ट करना होगा कि यदि विभाग उन्हें जूनियर स्टैंडिंग काउंसिल के रूप में चुनता है, तो क्या वे इसे स्वीकार करेंगे।

6. आवेदन में पाई गई किसी भी तरह की कमी/अपूर्ण रूप से भरे आवेदन अथवा निर्धारित प्रोफार्मा में आवेदित न किए जाने वाले आवेदन अस्वीकार कर दिए जाएंगे। कैनवेंसिंग करने वाले उम्मीदवार को अयोग्य घोषित कर दिया जाएगा।

7. आवेदन प्राप्त होने की अंतिम तिथि 28.02.2020 सांय 6:00 बजे तक है। डाक द्वारा भेजे गए आवेदन समय से भेजे जाएं ताकि अंतिम तिथि को अथवा इससे पूर्व कार्यालय में पहुँच सकें।

आयकर अपर आयुक्त,  
(मुख्या.) (न्या.) शिमला.

Proforma-'A1' of Annexure I

**Particulars to be furnished by an advocate applying for engagement as Jr./Sr. Standing Counsel**

1. Name of the person
2. Permanent Account Number
3. Father's Name
4. Date of Birth
5. Address for correspondence including e-mail, Telephone/Mobile no.
6. Permanent address
7. Educational Qualification\*
8. Category of counsel for which applied (Jr. Standing Counsel/Sr. Standing Counsel)
9. Date of enrolment as an advocate in the State Bar Council and Registration No.\*
10. If a partner in a firm, name(s) of the firm(s) and other partners
11. Number of cases relating to Direct Taxes dealt with during last 3/5(Jr./Sr.)years as an advocate\*
12. Number of cases published in Journals/Newspapers, etc.
13. Income from Professional Practice (copy of the latest I.T. return to be attached)

**Verification**

I.....S/o .....do hereby declare that whatever has been stated in the above application is true to the best of my knowledge and belief.

Date:

**Signature**

Place:

\*Applicant to submit documentary proof with respect to aforesaid items/information.

**Undertaking**

I.....S/o .....do hereby declare that if engaged by the department, I shall fully abide by the terms and conditions of the engagement.

Date:

**Signature**

Place:

Proforma-'A2' of Annexure I

**Proforma for application by an officer who has retired/resigned from the Income-tax Department or has been a member of ITAT**

1. Name of the person
2. Permanent Account Number
3. Father's Name
4. Date of Birth
5. Address for correspondence including e-mail, Telephone/Mobile no.
6. Permanent address
- 7.\* Educational Qualification
8. Date of joining Government Service in Income-tax Department
9. Designation and office address of the last post held
10. Date of retirement/resignation from the service
- 11.\* Date of enrolment as an advocate in the State Bar Council and Registration No.
12. If a partner in a firm, name(s) of the firm(s) and other partners
13. Category of counsel for which applied (Jr. Standing Counsel/Sr. Standing Counsel)

**Verification**

I.....S/o .....do hereby declare that whatever has been stated in the above application is true to the best of my knowledge and belief. I further declare that I have not been removed from the service due to any disciplinary proceeding and no disciplinary proceedings under service rules or Pension Rules are pending against me as on date.

Date:

**Signature**

Place:

**\*Applicant to submit documentary proof with respect to aforesaid items/information.**

**Undertaking**

I.....S/o .....do hereby declare that if engaged by the department, I shall fully abide by the terms and conditions of the engagement.

Date:

**Signature**

Place:

**7. Duties of the Standing Counsel**

**A. The Counsel shall**

- 7.1** draft Memorandum of Appeals and related petitions/applications within reasonable time, keeping in view the limitation period;
- 7.2** file the appeals/other petitions/applications as required, within limitation and communicate the particulars (Diary number, ITA number etc.) to the PCIT/CIT concerned;
- 7.3** communicate defects/office objections, if any, in the appeals etc. and take prompt steps to rectify the same with the assistance of the PCIT/CIT;
- 7.4** appear on behalf of the department in the High Court/other judicial forums, as required in the cases assigned to him;
- 7.5** keep the PCIT/CIT informed of the important developments in the case particularly with regard to dates of hearing, conclusion of hearing, date of judgment/order etc;
- 7.6** when any case attended to by him is decided against the Department, apply for certified copy of the judgment within two working days of pronouncement and give his opinion regarding the advisability of filing an appeal/SLP against such a decision within three days of taking delivery. He shall send an ordinary copy of the same, as soon as available, to the PCIT/CIT concerned. In other cases also the same time limits shall be applicable, though opinion will not be required;
- 7.7** if required, render all assistance to the law officers, Advocate General of the State Government, special or Senior Counsel, who may be engaged in a particular case before the Supreme Court, High Courts, ITAT, etc;
- 7.8** give legal advice to the Department on such civil, criminal and revenue matters pertaining to direct taxes and such matters arising in the course of administration of the Department as are referred to him by the Department including:
- a) examination and settling of drafts of legal nature,
  - b) examination of trust deeds and draft rules of provident funds for recognition, and
  - c) drafting of applications, petitions etc. to be filed in Courts of law and other statutory bodies;
- 7.9** send the case file and related papers to the PCIT/CIT concerned after the judgment/order in the case is passed but before submission of the final bill for professional services.
- 7.10** perform such other duties of legal nature, which may be assigned to him by the Department.
- 7.11.** A monthly report shall be submitted by the Counsels as prescribed in the Proforma E.

**B. Specific duties of Jr. Standing Counsel and related matters**

- 7.12** The duties of Jr. Standing Counsel specifically include rendering meaningful assistance to Sr. Standing Counsel in
- a) Drafting memo of appeal and consulting assessment records etc, if required.
  - b) Removal of defects/office objections in the cases filed by the department.
  - c) Research for preparation of cases for representation.
  - d) Assist the Sr. Counsel in preparation and submission of the Monthly report.

**C. Non-compliance/non-adherence to the duties and responsibilities by the Standing Counsels**

The CCIT may take appropriate action against the erring counsels in case of non-compliance and non-adherence by the Counsels.