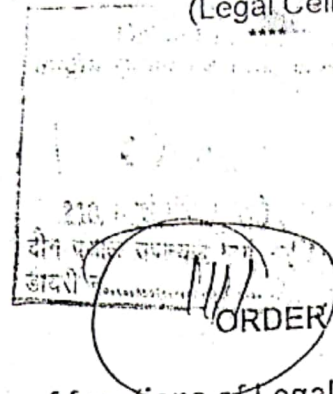


775/10/12/16 EX 211
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs
(Legal Cell)

C-Wing, 5th floor, Hudco Vishala Bldg.,
Bhikaji Cama Place, R.K. Puram,
New Delhi, the 10th June, 2016



Subject: Revised Charter of functions of Legal Cell, Judicial Cell and DLA-reg.

It has been decided to update the functions of Legal Cell, Judicial Cell and Directorate of Legal Affairs, CBEC. The revised Charter of functions is as follows:-

CX.8A/Legal Cell

List of Subject:-


- (a) Examination of proposals received from Commissionerates of Customs, Central Excise and Service Tax/DR/CEI for filing Special Leave Petitions (SLPs) before Supreme Court against the orders of High Courts and taking required steps till the affirmation of SLPs. Any change in the affirmed SLP Paper Book will also be dealt by the Legal Cell.
- (b) Engagement/appointment of Senior and Junior Standing Counsels for defending CBEC Indirect tax matters in High Courts etc; Settlement of fees/terms and conditions and related work.
- (c) Engagement/appointment of Special Public Prosecutors (SPPs); Settlement of fees/terms and conditions and related work.
- (d) Engagement/appointment of retired officers of CBEC as Special Counsels to defend the department before CESTAT, Settlement Commission and other quasi-judicial authorities, Settlement of fee/terms & conditions and related work.
- (e) Engagement/appointment of Special Fee Counsels to defend CBEC Indirect tax matters pending at specific forums; Settlement of fees/terms & conditions and related work.
- (f) Legislative work relating to Settlement Commission and Authority for Advance Rulings under the Customs Act, the Central Excise Act and the Finance Act.

- (g) Monitoring of disposal of appeals by the Commissioners (Appeals).
- (h) Study and examination of legal issues as referred by various Commissionerates and Sections of CBEC.
- (i) Preparation of the data regarding the cases where the Board has decided not to file an SLP on account of low revenue involved as well as on merit.
- (j) Parliament Questions and RTIs pertaining to aforesaid areas of work.
- (k) References received from MPs/VIPs and Ministers relating to above mentioned items of work.
- (l) Issue of 'Authorizations' to concerned Commissioners/ADG to defend UOI/CBEC etc. in High Courts in Indirect tax matters. The compliance of the directions contained in the orders of the High Courts will be dealt by the respective policy wings except those where a SLP is being proposed.
- (m) Other miscellaneous matters relating to the above items of work.

Judicial Cell

List of Subject:-

- (a) Examination of proposals received from Commissionerates of Customs, Central Excise and Service Tax/DRI/DCEI for filing Civil Appeals (CAs)/SLPs before the Supreme Court against the orders of CESTAT and taking required steps till the affirmation of the SLP's. Any change in the affirmed CA paper book will also be dealt by the Judicial Cell.
- (b) Appointment of Committees of Principal Chief Commissioner /Chief Commissioner or Pr. Commissioner/Commissioner for the purpose of review of order in originals and order in appeals for Customs, Central Excise and Service Tax matters and related work.
- (c) Legislative work relating to CESTAT under Customs Act, Central Excise Act and the Finance Act and related work.
- (d) Matters relating to National Green Tribunal and related work.
- (e) Study and examination of Legal issues as referred by various Commissionerates and Sections of CBEC.
- (f) Preparation of the data regarding the cases where the Board has decided not to file a CA on account of low revenue involved as well as on merit.
- (g) Parliament Questions and RTIs pertaining to aforesaid areas of work.



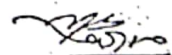
- (h) Prosecution in customs cases including Cofeposa and related work, Central Excise and Service Tax.
- (i) References received from MPs/VIPs and Ministers related to above mentioned items of works.
- (j) Other Miscellaneous matters relating to the above items of work.

Directorate of Legal Affairs

List of Subject:-

- (a) The Directorate of Legal Affairs (DLA) shall be the Nodal Agency to monitor the Legal and Judicial work of CBEC and its field formations. Accordingly, DLA is required to work in close co-ordination with the Legal and Judicial Sections of CBEC.
- (b) The Directorate will work in close co-ordination with CBEC, CDR's office, Law Ministry, Directorate of Systems, field formations of the CBEC, Central Agency Section (CAS), Senior Law Officers, Govt. Counsels, etc.
- (c) The Directorate is the Nodal Authority with regard to Party's appeal filed in the Supreme Court. It co-ordinates with field formations and the Central Agency Section in this regard. In case Department files Review Petition in Supreme Court against Party filed appeal in Supreme Court, such cases will also be handled by DLA.
- (d) The Directorate is mandated to maintain and monitor the legal and judicial database in respect of cases pertaining to Supreme Court/High Court/CESTAT on all India level basis.
- (e) The Directorate will take further required steps after affirmation of SLP/CA excluding those situations as indicated in the duties of Legal and Judicial Cells.
- (f) Miscellaneous legislative work as and when assigned.
- (g) Other Miscellaneous matters relating to above items of work.

This issues with the approval of Chairman (EC).


(Y.S. Karoo)

Under Secretary to the Govt. of India
Tel.No.26195406

Copy to :

1. Joint Secretary (R), CBEC, HVB, Bhikaji Cama Place, R.K. Puram, New Delhi.
2. Commissioner (L), CBEC HVB, Bhikaji Cama Place, R.K. Puram, New Delhi.
3. Commissioner (DLA), CBEC 4th Floor, Rajendra Bhawan, DDU Marg, New Delhi.
4. PPS to the Chairman, CBEC, North Block, New Delhi
5. Commissioner (Central Excise), CBEC North Block, New Delhi with the request that further necessary action regarding updating the above duties/List of Subjects may please be taken.
6. Commissioner (Co-ordination), CBEC, North Block, New Delhi.