

URGENT

F. No. 272/ M-26/2015-(ITJ)
Government of India
Ministry of Finance
Department of Revenue
Central Board Direct Taxes
Audit & Judicial Division

New Delhi, 28th May, 2018

To

All Principal Chief Commissioners of Income Tax,

Madam/Sir,

Sub: Setting up of High Court Cell as per Instruction No.4 of 2011 issued on 09.03.2011 - reg.

Kindly refer to the above

2. Non-removal/delay in removal of defects in pending appeals before the Hon'ble High Courts and delay in filing of SLPs in the Hon'ble Supreme Court is a matter of great concern for the Board. In many cases Departmental appeals pending before High Courts have been dismissed due to delay in removing of defects as pointed out by the Registry of the High Court. Similarly, Supreme Court has been taking a serious view of the delay in filing of the SLPs. The Attorney General of India has expressed concern to the Hon'ble Finance Minister regarding enormous delay in filing of SLPs.

3. In this regard, functioning of the High Court Cell is critical. Vide Board's Instruction No. 4 of 2011 dated 09.03.2011, Standard Operating Procedure on filing of Appeals/Special Leave Petition (SLP) by the Department in the Supreme Court and related matters has been given. Para-4 of the said Instruction mandates as under: -

"4. Institutional Mechanism for Processing Proposals for Appeals/ SLPs to the Supreme Court:

i. The CCIT (CCA)/CCIT, having jurisdiction over the station having Bench of the High Court, shall ensure a proper institutional mechanism for timely dissemination of certified/downloaded copy of High Court's order/judgment, whichever is available first, to CsIT having jurisdiction over respective cases.

ii. The CCIT (CCA)/CCIT, shall set-up a High Court Cell at each station within his jurisdiction where a Bench of the High Court is situated. Such cell shall be headed by a DCIT/ACIT/ITO (as decided by the CCIT, depending upon availability of manpower and the work load) with adequate number of Inspectors and other support staff and appropriate infrastructural facilities to make it properly functional. Appropriate monitoring and supervision

mechanism of the High Court Cell shall be prescribed by the CCIT (CCA)/CCIT under intimation to the DGIT (L&R).

iii. The High Court Cell shall obtain particulars of cases finally heard from Standing Counsels at the end of each working day and intimate particulars of the cases, such as the name of the case, Assessment Year, Name of the Standing Counsel etc. with a summary of the proceedings to the CIT concerned without any delay. For outstation CsIT, such information shall be sent through e-mail/Fax.

iv. The Cell shall also track orders/judgments pronounced on daily basis. Such information should be compiled from the daily cause list, Senior Standing Counsels and from Court room/registry of the High Court. The information so compiled should be transmitted to CIT concerned immediately on a regular basis through personal delivery/e-mail/fax.

v. The Administrative CsIT shall also set up proper institutional mechanism in their respective charges to access the website of the High Court to download orders/Judgments relating to their charge as soon as these are uploaded. The orders can be downloaded from websites such as www.indiancourts.nic.in or www.courtnic.nic.in where link of all High Courts are provided. An officer of the charge should be nominated for this purpose. Such officer shall access the website every day and keep a log of the same. The nominated officer shall also maintain regular co-ordination with the High Court Cell(s) dealing with the cases of the charge”.

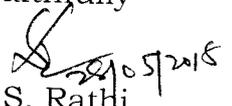
4. I am directed to state that as per the above Instruction, necessary action on the following points be taken immediately:

- a) It has come to the notice of the Board that at many places, where High Court Benches are functioning, no High Court Cell has been set up. The bench-wise position of various High Courts with respect to setting up of High Court Cells is as per Annexure-A. **High Court Cells should be set up immediately at all places where the Bench of High Court is situated.** The said cell should preferably be set up under the control of an officer not below the rank of ACIT/DCIT. The newly instituted High Court Cells of these regions shall be under the administrative control of CIT(J) of the said region and for regions which have no CIT(J), the said cells shall be under the administrative control of Addl./Joint CIT(J)/(Technical)/Co-ordination in the O/o Pr.CCIT.
- b) Adequate manpower in terms of Inspectors, TAs and MTS (preferably 2 each) may be provided to the High Court Cell.
- c) As per para 4 of the aforesaid SOP High Court Cells shall also intimate the case number and appeal no. of the High Court order to the jurisdictional PCIT/CIT on the **date of pronouncement of order itself** so that necessary action for filing of SLP proposals can be initiated in time. Further, necessary co-ordination with the Registry of High Court and Standing Counsels may be done to ensure timely receipt of the High Court judgments.

5. An Action Taken Report in respect of setting up of new High Court Cells be sent to the Board by **15.06.2018**. This may kindly be treated as Urgent.
6. This issues with the approval of Member (A&J).

Encl:-Annexure-'A'

Yours faithfully



D.S. Rathi

DCIT (OSD) (ITJ)

CBDT

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Copy to Database Cell for placing the letter on the website of irsofficeronline.

HIGH COURT CELLS LIST OF CITIES				
Sl. No.	High Court	Bench	O/o CIT (Judicial) in Exists	High Court Cell Exists
1	Allahabad	Allahabad	-	-
		Lucknow	-	YES
2	Bombay	Mumbai	YES	YES
		Aurangabad	-	-
		Nagpur	-	-
		Panaji	-	-
3	Calcutta	Kolkata	YES	YES
		Port Blair	-	-
4	Chhatigarh	Bilaspur	-	-
5	Delhi	New Delhi	YES	YES
6	Gauhati	Guwahati	-	-
		Aizwal	-	-
		Itanagar	-	-
		Kohima	-	-
7	Gujarat	Ahmedabad	YES	YES
8	Hyderabad	Hyderabad	YES	YES
9	HP	Shimla	-	-
10	J&K	Srinagar & Jammu	-	-
11	Jharkhand	Ranchi	-	-
12	Karnataka	Bangalore	YES	YES
		Dharwad	-	-
		Gulbarga	-	-
13	Kerala	Kochi	-	YES
14	Madhya Pradesh	Jabalpur	-	-
		Gwalior	-	-
		Indore	-	-
15	Madras	Chennai	YES	YES
		Madurai	-	-

16	Manipur	Imphal	-	-
17	Meghalaya	Shillong	-	-
18	Odisha	Cuttack	-	-
19	Patna	Patna	-	-
20	Punjab & Haryana	Chandigarh	-	-
21	Rajasthan	Jodhpur	-	YES
		Jaipur	-	-
22	Sikkim	Gangtok	-	-
23	Tripura	Agartala	-	-
24	Uttarkhand	Naintal	-	-