

F.No.279/Misc/M-124/2018-ITJ  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Direct Taxes  
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New Delhi, the 14<sup>th</sup> February, 2019

To,

All the Pr. Chief Commissioners of Income Tax,

**Subject: Guidelines for representation of cases before CIT(A) and formation of  
“Regional Talent Pool” and “National Talent Pool” – regarding**

Kindly refer to the above.

2. Undersigned is directed to state that since the monetary limit of tax effect for filing of appeals to ITAT against the order of CIT(A) has been raised to Rs. 20 lakhs vide CBDT Circular No 3 of 2018 dated 11.7.2018, it is expedient that the cases are properly defended before the CIT(A), as the department will have no recourse to any appeal, against the Order of CIT(A).

3. Further, litigation management is one of the key focus areas in Central Action Plan 2018-19 and in this context, Para 4.2 of Part B of Chapter III of Central Action Plan may be referred to, wherein it is emphasised:

*“... each AO shall identify the top 20 cases of quality assessments and shall make proper representation in these cases before CIT(A), either personally or by filing written submissions. The Joint/Addl. CIT Range will identify top 20 cases of the Range and will personally monitor proper representation in these cases before the CIT(A).”*

4. In this regard, it may be noted that ITBA has provided the functionality that each AO, while passing the assessment orders, shall mark 20 such cases every year as “Quality orders”, on which dashboard and MIS will be created range-wise. The identification and marking of Quality orders in ITBA by the AOs shall be done at the time of passing scrutiny orders so that the dashboard and MIS of ‘Quality orders’ are generated in ITBA by month-end of every month, for consideration of supervisory officers.

5. It is, therefore, directed that the following measures shall be taken: -

**A. Representation before CIT(A):**

(i) With respect to such quality assessment orders, the Pr.CIT shall ensure that they are properly marked as Quality orders and are duly represented before the CIT(A) by the Department.

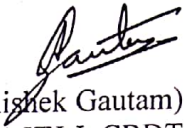
- (ii) The ITO (Tech) shall be responsible to coordinate with all AOs in cases of appeals of such quality orders and to ensure that written submissions on the grounds of appeal is filed before CIT(A) in such orders. He will be the nodal point for coordination with office of CIT(A) and range heads for proper representation of the Department in such orders before CIT(A). One Inspector in the office of ITO(Tech) will be designated as Inspector (Appeals & Representations Cell) who will render all possible assistance in respect of representation in appeals in quality orders.
- (iii) Such cases shall be represented before the CIT(A) either by the AO concerned or by any other officer of the range, who has got special expertise or domain knowledge or by any officer duly authorised, under the supervision of the range head or by the range head himself. It shall be the responsibility of the range head to ensure that there is proper representation before CIT(A) in all such quality orders.
- (iv) The ITBA shall have the functionality to ensure that a copy of ITNS 51 issued to AO in quality orders, is also marked to Pr.CIT for information and necessary action.
- (v) All CsIT(A) shall separately report in their monthly DO, how many such quality orders have not been represented by the officers of the Department and shall also upload the list in ITBA, so that MIS and dashboard is created range wise, regarding representation in such cases.
- (vi) The Pr.CCIT/CCIT shall also make proper arrangement of space and necessary facilities for representation of such quality orders by the Departmental officers.

**B. Regional Talent Pool and National Talent Pool:**

- (i) The Pr.CCsIT/CCsIT shall identify officers of the region, having expertise/domain knowledge in specific trade/sector/section of Income-tax Act and shall form a “Regional Talent Pool” in their respective regions, to represent in high-stake cases. Such officers in “Talent Pool” should be given due recognition for effective representation in such high-stake cases, before CIT(A) or before ITAT or for briefing the Standing Counsel/ASG in the Hon’ble Supreme Court/High Court.
- (ii) The L&R Directorate shall form a “National Talent Pool” with selected officers having super specialisation in any specific trade/sector/section of Income-tax Act for representation of high-stake cases at different levels of appeal and also for rendering all possible assistance **and briefing of the Standing Counsels/ASGs** in such cases. Their contribution will also be recognised at national level.
- (iii) The L&R Directorate shall be the nodal agency in all matters relating to formation of Regional and National Talent Pool, i.e. for organising Mock courtrooms every quarter, for recognising their talent and for further enhancement of their skills. The list of selected

officers of Regional and National Talent Pool, with their background and expertise, shall be maintained in NJRS.

- (iv) The officers of the Talent pool shall also act as 'Think Tank', to contribute articles on the themes of their specialisation for publication in NJRS web portal as well as in national or international journals.
5. This issues with the approval of Member(A&J), CBDT

  
(Abhishek Gautam)  
DCIT(OSD) ITJ-I, CBDT

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1. DGIT(L&R) for kind information and necessary action.
2. DGIT(Systems) for kind information and necessary action.
3. CIT(NJRS) for kind information and necessary action.
4. Addl. CIT (Database Cell) for uploading on the website of irsofficersonline.

(Abhishek Gautam)  
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