

EST. 1470539 *for info*

S-29012/12/2017-ST-1-DoR

Government of India  
Ministry of Finance  
Department of Revenue  
(State Taxes-I Section)  
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MOST IMMEDIATE

*Ref: 15/1*  
*M (A.G)*

North Block, New Delhi  
Dated - August 17<sup>th</sup>, 2020

To,

1. All the Chief Secretaries of States & Union Territories, Secretary (Finance/Taxation), Commissioner (Commercial Taxes) of the States;
2. All Principal Chief Commissioners/Chief Commissioners of Customs, GST & CX;
3. All Principal Director Generals/Director Generals of Customs, GST & CX;

**Subject: Addendum to Master Instructions dated 14.08.2019 on Defence against Writ Petitions / PILs relating to GST - reg.**

Sir,

I am directed to refer to subject cited above and to say that to ensure efficacious defence pertaining to GST related petitions, specifically wherein Union of India/Department of Revenue/CBIC has not been made as respondents. The following addendum is made to the Master Instructions dated 14.08.2019 issued by this Department: -

**"3 (m) - GST related cases, specifically wherein Union of India/Department of Revenue/CBIC has not been made as respondents: -** Commissioner (State Taxes) may also request, if required, the policy comments directly from the policy wings concerned as enumerated in Para 3(e) of the Instruction. It is more critical for the cases, wherein Union of India/Department of Revenue/CBIC are not made respondents but at the same time, some Central Act/Rules/Notifications etc. is/are challenged by the petitioner/s.

Further, any order in favour of Revenue passed by Hon'ble High Courts may be informed to Commissioner (Legal), CBIC and any order in favour of Revenue passed by Hon'ble Supreme Court may be informed to Commissioner (Directorate of Legal Affairs), CBIC, so that the same may be circulated and may be considered before filing any affidavit before the Hon'ble Court, if any."

2. In this regard, it is requested to take further necessary action in the matter.

Yours faithfully,

*W.M. 14082020*  
(Sunil Kumar)

Under Secretary to the Government of India  
Telefax: 011-23092976

Copy to:

1. OSD to Secretary (Revenue) for kind information;
2. OSD to Chairman (CBIC) for kind information;
3. All Members of CBIC for information and necessary action w.r.t. their Zonal Charges;
4. The Special Secretary, GST Council for information and necessary action;
5. The Additional Secretary (Revenue), DoR for information and necessary action;
6. The Joint Secretary (Revenue), DoR for information and necessary action;
7. All the Joint Secretaries/ Commissioners under CBIC for information and necessary action;
8. The Commissioner, Directorate of Legal Affairs, CBIC, 4<sup>th</sup> Floor, Rajendra Bhawan, 210, Deen Dayal Upadhyay Marg, New Delhi-110002 for information and necessary action.