



GOVERNMENT OF INDIA  
**OFFICE OF THE CHIEF COMMISSIONER**  
**CENTRAL GOODS & SERVICE TAX AND CENTRAL EXCISE**  
CENTRAL REVENUE BUILDING (Annexe),  
BIR CHAND PATEL PATH, PATNA-800001  
Tel. No. 0612-2504246, Email ccu-cexranchi@nic.in



C.No. GCCO/LGL/SC/47/2025-LEGAL-O/o CC-CGST-ZONE-RANCHI

Dated: 02.09.2025

**STANDING ORDER NO. 02/2025**  
**Dated 02.09.2025**

**SUBJECT: Follow up of Meeting with Ld. Additional Solicitor General  
(ASG) – reg.**

Consequent upon receipt of letter dated 01.09.2025 (copy enclosed) of the Principal Commissioner, Directorate of Legal Affairs, CBIC, New Delhi, the following guidelines in respect of the cases pending in Hon'ble Supreme Court of India are being issued for strict compliance by all the Commissionerates of this Zone:

- (i) A perennial infallible mechanism may be put in place in all the Commissionerate headquarters to ensure comprehensive briefing of the Ld. ASG/Ld. Standing Counsels in Supreme Court cases by officers not below the rank of Additional/Joint Commissioner on short notice and to arrange for supply of details/documents, as required immediately.
- (ii) To ensure (i) above, it is advised that a detailed brief should be prepared at the time of filing of SLP/CA bearing the chronological chart of events complete with copies of Annexures, if any, attached to the SLP/CA. The Additional/Joint Commissioner(Legal) should meticulously go through the above brief for responding to Ld. ASG as and when required. In case of any change of charge, the new incumbent officers of the said ranks must go through the brief and the case files for preparation beforehand, regardless of no immediate need of the briefing the Ld. ASG/Ld. Standing Counsels in the matter.
- (iii) The detailed brief, Annexures-folder and the case files of the Supreme Court cases may be kept in separate dedicated almirah/secure cabinet to avoid mix-up with cases of other courts.
- (iv) The Principal Commissioner/Commissioner is advised to retain a list of Supreme Court cases in easy access on his desk and ensure that (i), (ii) & (iii) above are duly complied with by the concerned officers.
- (v) A copy of this Standing Order is being sent to the Board in compliance of Para 4 of the subject DOLA/Board letter dated 01.09.2025. Hence, it is informed to the concerned officers that any deviation will lead to consequences, as per Para 4.1 of Board's letter.

This issues as per direction of the Competent Authority.

Encl: As above.

sd/-

Joint Commissioner (CCO)  
CGST & CX., Ranchi Zone, Patna.

6702-07

C.No. GCCO/LGL/SC/47/2025-LEGAL-O/o CC-CGST-ZONE-RANCHI/ Dated 02.09.2025

03

To

1. The Principal Commissioner/Commissioner, CGST & CX., Patna-I/ Patna-II/ Ranchi/ Jamshedpur.
2. The Principal Commissioner, Directorate of Legal Affairs, CBIC,V.K. Krishna Menon Bhawan, 9, Bhagwan Das Road, New Delhi-110001.
- ✓ 3. The DC/AC, Computer Cell for uploading the same on the CGST & CX, Ranchi Zone, Patna Website.

*M. Kumar*  
02/09/2025  
Joint Commissioner (CCO)  
CGST & CX., Ranchi Zone, Patna.



विधि कार्य निदेशालय  
केंद्रीय अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड  
वी. के. कृष्णा मेनन भवन,  
9, भगवान दास रोड,  
नई दिल्ली - 110 001  
ईमेल: dlasmc-cbic@gov.in

DIRECTORATE OF LEGAL AFFAIRS  
CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS  
V.K. KRISHNA MENON BHAWAN,  
9, BHAGWAN DAS ROAD,  
NEW DELHI-110001  
Email: dlasmc-cbic@gov.in

Dated: #ApprovedDate#

To,

The Principal Chief Commissioner/Chief Commissioner of CGST (All)  
The Principal Chief Commissioner/Chief Commissioner of Customs (All)  
The Principal Director General, DGGI (Hqrs.), New Delhi  
The Principal Director General, DRI (Hqrs.), New Delhi

Sir/Madam,

**Subject: Follow up of Meeting with Ld. Additional Solicitor General (ASG) Shri S. Dwarakanath - reg.**

The Ld. ASG, Shri S. Dwarakanath called officials of Legal Wing, CBIC for a meeting on 26.08.2025, wherein he made the following complaints about the constraints/issues faced with respect to the litigation of the Department before the Hon'ble Supreme Court:-

(i) **Lack of Proper Response by the Department:** In many important cases, the Ld. ASG seeks comments/observations on facts, documents, law etc. relating to the case that he has to defend in the Apex Court. In such cases, he has observed that there is no proper, timely and adequate response from the Department to emails/communications seeking such information, which results in hampering effective defence of cases.

(ii) **Inadequate Representation in Video Conferences:** The Ld. ASG pointed out that often officers assigned to attend the pre-hearing video conferences with Ld. ASG are junior and not well conversant with the concerned case which results in unproductive interaction.

(iii) **Absence of Proper Briefing & Relevant Documents:** The Ld. ASG pointed out that due to lack of comprehensive briefing and unavailability of case-relevant documents, papers, information etc., Department has had to face adverse orders in

JC/legal(eeo)  
Pl. discuss with  
proposal.  
1/9/2025



*several matters before the Hon'ble Supreme Court. He, thus underlined the necessity of timely and comprehensive briefing for effective representation.*

2. To put the matter in perspective, there are about 2500 cases (counting both Department & Party appeals), and there are 167 executive Commissionerates in the CGST/Customs formations, indicating the average case per Commissionerate to be about 15 case. The number of pending case is thus definitely manageable, even after allowing for uneven distribution of cases across Commissionerates. A list of cases pending as on 31<sup>st</sup> August, 2025 in the Hon'ble Supreme Court will be by circulated by DLA in a week's time.

3. In view of the above, the PCC/CCs are requested to put in place a mechanism for effectively addressing the aforesaid issues by taking, inter-alia, following actions:-

I. For each of the case pending before the Apex Court, a detailed brief should be prepared and kept ready for briefing/responding to Ld ASG, at short notice.

II. Considering the communication for briefing of the Ld. ASG is often received at the last minute, it is imperative that the synopsis and files of pending cases should be kept in a manner so as to allow easy retrievability without any loss of time.

III. More importantly, 2-3 senior officers should acquaint themselves fully with the case details of matters/cases pending in the Apex Court, so that proper and effective briefing is carried out.

4. The Board advises PCCs/CCs to undertake the aforesaid work in right earnest and send a letter about compliance of the same to the Board by 15<sup>th</sup> September, 2025.

4.1. Considering the grievance of Ld. ASG in handling our cases in the Apex Court, it is also advised that the concerned officers should be informed that any deviation will lead to consequences.

This issues with the approval of Chairman.

Digitally signed by  
Arvinder Singh Ranga  
Date: 01-09-2025

12:18:15

Yours sincerely,  
  
(Arvinder Singh Ranga)  
Principal Commissioner

Copy to:

1. The Commissioner, Legal Cell, CBIC, New Delhi
2. The Joint Secretary (Review), Judicial Cell, CBIC, New Delhi