

The functioning of the Directorate of Legal Affairs

- (a) The Directorate of legal Affairs is the nodal agency to co-ordinate legal and judicial work of CBEC and its field formations. The work relating to Supreme Court matters are handled by the office of the Directorate located at 9, V. K. Krishna Menon Bhawan, Bhagwan Das Marg, New Delhi-110002. The telephone nos are 23381825/ 23074172/ 23388520. It works in close co-ordination with the Legal & Judicial Sections of the CBEC, Central Agency Section of Ministry of Law, Ld Law Officers and Senior Counsels in the Supreme Court and Commissioners of Customs, Central Excise and Service Tax. It has another office at 4th Floor, Rajendra Bhawan, 210, Deen Dayal Upadhyay Marg, New Delhi.
- (b) The officers of Directorate attend the Court proceedings daily in respect of cases coming up for hearing in the Supreme Court and prepare a Daily Report indicating the outcome of the hearing before the Court. The said Daily Report is uploaded on the website of the department www.cbec.gov.in. The Directorate has been placing the Terminal list on the website from 2008 onwards and has also been placing the advance list, the weekly list and the cause list beforehand on the said website. The communications received from the Ld Law Officers, Senior Counsels and the Central Agency Section regarding the directions of the Court in certain matters, issue of notices, briefing schedule etc are conveyed to the Commissionerates by the Directorate.
- (c) The Directorate is the nodal authority with regard to party's appeal filed in the Supreme Court so as to ensure effective monitoring and co-ordination with field formation and the Central Agency Section in this regard. This would involve co-ordinating work relating to filing of caveat on important issues, timely filing of counter-affidavits and vakalatnama by the Commissioners, etc. The Commissionerate in cases where Notice of Lodgement of Appeal has been received by them should send vakalatnama on priority and para-wise comments with all the necessary documents directly to the Central Agency Section with intimation to the Directorate of Legal affairs so that counter affidavit is got prepared through the Central Agency Section. In this regard, a well conversant officer from Commissionerate may be deputed to collect a copy of the draft counter affidavit from CAS which is to be affirmed by the Commissioner concerned and duly notarised and to file the same in the Supreme Court Registry through the Central Agency Section well within the stipulated time.
- (d) The Directorate is also required to liaise with the field formations in connection with filing of rejoinder to the counter affidavit filed by the respondent assessee. The Directorate should ensure that a copy of the counter filed by the party is collected and sent to the appellant Commissioner along with the Court's directions, if any.
- (e) In respect of cases where the Supreme Court registry points out to the CAS any defect in respect of the Revenue appeal, the Directorate is required to urgently bring this to the notice of the concerned sections in the Board for taking immediate curing measures.