

Terms and conditions for engagement of Senior Standing Counsel and Junior Standing Counsel

The Standing Counsels will be engaged in accordance with the revised schedule of fees and related terms and conditions applicable to them as given in Annexure II of Instruction No.03/2012 dated 11.04.2012 F.No. 279/Misc./M.75/2011-ITJ.

Eligibility conditions for engagement as Standing Counsel

The eligible conditions for each category of counsels shall be as under:

Senior Standing Counsel: In order to be eligible for engagement as Senior Standing Counsel, a person should

- (a) be eligible to appear before the High Court as an advocate and
- (b) have a minimum experience of five years of handling direct tax matters before High Court or ITAT as an advocate.

OR

have been a Junior Standing Counsel of the Department for three years.

OR

have been an officer of the Income tax Department who is eligible to appear before the High Court as an advocate and has retired / resigned from the post of Commissioner / Director of Income-tax or above or who has been a member of ITAT, provided that he has not been removed / dismissed or compulsorily retired from service on account of disciplinary action and no disciplinary proceeding under service rules is pending against him.

Junior Standing Counsel: In order to be eligible for engagement as Junior Standing Counsel a person should

- (a) be eligible to appear before the High Court as an advocate and
- (b) have a minimum experience of three years of handling preferably direct tax matters before High Court or ITAT

OR

have been an officer of the Income tax Department who retired / resigned from the post of Additional / Joint CIT or below and is eligible to appear before the High Court as an advocate, provided that he has not been removed / dismissed or compulsorily retired from service on account of disciplinary action and no disciplinary proceeding under service rules is pending against him.