



GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)  
LEGAL CELL

F. No. 275/31/2023-CX.8A

New Delhi: 12.02.2024

INSTRUCTION

To

1. All Pr. Chief Commissioner/ Chief Commissioner/ Pr. Director General/ Director General under the Central Board of Indirect Taxes and Customs.
2. All Pr. Commissioners/Commissioners of CGST/ Central Excise/ Customs.

**Sub: Forwarding of proposals to the Board for filing Special Leave Petitions in the Hon'ble Supreme Court - Reg.**

Instances have come to notice that in several cases, the proposals for filing Special Leave Petitions have been forwarded to the Board without approval/concurrence of jurisdictional Pr. Chief Commissioner/Chief Commissioner/Pr. Director General/Director General within 7 days of the High Court Order.

2. It is again, requested that all the proposals for filing Special Leave Petitions, including the matters related to GST, may be henceforth forwarded to the Board after approval/concurrence of jurisdictional Pr. Chief Commissioner/Chief Commissioner/Pr. Director General/Director General within the prescribed time limit. Further, the copy of letter/correspondence/note-sheet containing such approval/concurrence may also be forwarded to the Board along with the proposal.