



**OFFICE OF THE
COMMISSIONER OF INCOME TAX (JUDICIAL)
ROOM NO. 162-A, C.R.BUILDING, I.P. ESTATE, NEW DELHI-110002
PHONE: 011-23379308**

F.No.CIT(Judicial)/Empanelment/2026-27/729

Dated: 03.09.2026

**Terms and conditions for Engagement of Senior and Junior Standing Counsels by
Income Tax Department, Delhi.**

Applications are invited for the empanelment as Senior and Junior Standing Counsels to represent the Income Tax Department at Delhi in the Hon'ble Delhi High Court, NCLT, NCLAT and other judicial fora in direct tax appeals and related litigation.

2. The empanelment will be normally for a time period of **3 years**. The procedure of engagement, eligibility conditions, the duties of Standing Counsels, fees payable etc. are subject to Central Board of Direct Taxes (CBDT) Instruction No. 7 of 2016 dated 07.09.2016 (copy attached) or any other Instruction issued henceforth on this subject.

Eligibility criteria:

3(a). The cut-off date for meeting the eligibility conditions for the purpose of this empanelment will be **1st September, 2026**.

3(b). The eligibility criteria for the applicants seeking engagement as **Senior Standing Counsel** for the Income Tax Department as prescribed in the Instruction No. 7 of 2016 of CBDT, are as under -

"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 Courts/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 Addl. Commissioner/Director of Income-tax or any equivalent post after occupying such post for at least three years or any higher post 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 or pension rules is pending against him."

3(c). The eligibility criteria for the applicants seeking engagement as **Junior Standing Counsel** for the Income Tax Department as prescribed in the Instruction No. 7 of 2016 of CBDT, are as under -

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 Courts 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 or pension rules is pending against him.

Submission of Application:

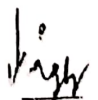
4(a). The interested and eligible applicants may submit their application as per the prescribed forms **Form A1 or Form A2** (as applicable) attached with this document, **up to 25th September, 2026**. All supporting details and documentary evidence, as required, **must necessarily** be attached with the application form. Applications that are not in the prescribed format/ incomplete/late and not received via specified e-mail are liable to be rejected.

4(b). The applicants seeking engagement as Senior/Junior Standing Counsel should also indicate their willingness or otherwise for empanelment, **only for** representation of cases in **NCLT/NCLAT**. The applicants, seeking engagement as Senior Standing Counsel, may also clearly indicate their willingness or otherwise for empanelment as **Junior Standing Counsel**, in the prescribed columns of the applicable application form.

4(c). The duly signed copy of application form in **pdf format** and completed in all aspects, along with the required attachments for supporting documents is **mandatorily** to be submitted at prescribed e-mail id delhi.judicial.empnl@incometax.gov.in up to **25th September, 2026**. The size of the e-mail with attachments should not exceed 12MB. Applications submitted on any other e-mail id or by any other means may not be considered.

5. The application **complete in all aspects and fulfilling the prescribed eligibility conditions only will be considered**. Mere submission of an application shall not confer any right upon the applicant to be called for an interview.

6. **Canvassing in any form shall lead to disqualification.**



(Gurpreet Shah Singh)
Secretary Screening Committee &
Additional Commissioner of Income Tax
(Judicial)-1, New Delhi.

Copy to:

1. The Registrar, Delhi High Court, with the request to have it notified on the Notice Board.
2. The Assistant Registrar, Income Tax Appellate Tribunal, New Delhi, with the request to have it notified on the Notice Board.
3. The Registrar, National Company Law Tribunal (NCLT), 3rd Floor, Pt. Deen Dayal Antyodaya Bhawan, CGO Complex, Lodhi Road, New Delhi with the request to have it notified on the Notice Board.
4. The Secretary, Board for Advance Rulings, New Delhi, with the request to have it notified on the Notice Board.
5. The President, Bar Association of Delhi High Court, New Delhi with the request to circulate it among the members of the Bar.
6. The Bar Council of ^{Delhi} India, 2/6, Siri Fort Institutional Area, Khel Gaon Marg, New Delhi-110049.
7. The Web Manager, O/o the Directorate of Systems, Vaishali, to upload it on the website of the Department.
8. The web Manager, Department of Legal Affairs, Ministry of Law & Justice to upload it on the website of ministry.
9. The DDO, O/o the Commissioner of Income Tax (Judicial), New Delhi for getting it placed on the Notice Boards in all the Income Tax Office Buildings of Delhi Region.

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(Gurpreet Shah Singh)
Secretary Screening Committee &
Additional Commissioner of Income Tax
(Judicial)-1, New Delhi.

**Application Form by an Advocate for empanelment as Senior/Junior Standing Counsel for
Income Tax Department, Delhi**

1	Name of the person			
2	Permanent Account Number (PAN)			
3	Father's name			
4	Date of Birth [DD/MM/YYYY]			
5	Address for correspondence			
	a) Mobile			
	b) E-mail			
6	Permanent address			
7	Educational Qualification(s) (Graduation and above)			[relevant documentary proof to be attached as Annexure -1]
8(a)	Category for which applied [strikeout whichever is not applicable]			Junior/Senior Standing Counsel
8(b)	If applied for Senior Counsel, whether willing to be considered for empanelment as Junior Counsel [strikeout whichever is not applicable]			Yes/ No
9	If applied for Senior/Jr. Counsel, whether willing to be considered for empanelment for <u>only</u> NCLT/NCLAT matters [strikeout whichever is not applicable]			Yes/ No
10	Date of enrolment as an advocate in the State Bar Council and Registration No. *			[relevant documentary proof to be attached as Annexure - 2]
11(a)	(i) Number of years* of handling litigation			
	(ii) Number of years of handling <u>Direct tax litigation</u> out of (i) above			
11(b)	Details of cases dealt with during the period specified in 11(a)(ii)			[A Separate Annexure -3in the below format may only be attached with the e-mail application. Physical copy of judgments/orders/supporting documents to be submitted at the time of interview].
		Court/Tribunal	Case No.	Date of Order
	i)			
	ii)			
12	If partner in a firm			[to be filled if applicable]
		Name of the firm(s)		Name of the other Partner(s)
13	Number of cases relating to Direct Taxes dealt with during last 3/5years (Jr/Sr) as an Advocate*			
14	Number of cases published in Journals/ Newspapers etc.			[Details may be provided in separate Annexure - 4]
15	Income from Professional Practice			(copy of the latest I.T. return to be attached as Annexure - 5)
16	Whether have been a Sr./Jr Standing Counsel in the Income tax Department ?			[if applicable. Relevant documentary proof of completed years* to be attached as Annexure -6]
*Cut off date is 01.09.2026				

Verification

1. I _____ S/o/D/o _____ do hereby declare that whatever has been stated in the above application is true to the best of my knowledge and belief.
2. I further declare that I have never been debarred or penalised by any Bar Council or removed/disqualified in any manner for engagement/employment with Government of India/Government Organisation for any reason whatsoever.
3. I understand that if any information furnished by me is found to be incorrect or if it is found that any fact has been misrepresented by me, my candidature may be cancelled at any stage.

Date:

Place:

Signature of Applicant

Undertaking

I _____ S/o/D/o _____ do hereby declare that if engaged by the department, I shall fully abide by the terms and conditions of the engagement.

Date:

Place:

Signature of Applicant

Application Form by an officer who has been retired/resigned from the Income Tax Department for empanelment as Junior/Senior Standing Counsel for Income Tax Department, Delhi

1	Name of the person	
2	Permanent Account Number (PAN)	
3	Father's name	
4	Date of Birth [DD/MM/YYYY]	
5	Address for correspondence	
	a) Mobile b) email	
6.	Permanent address	
7	Educational Qualification(s) (Graduation and above)	[relevant documentary proof to be attached as Annexure -1]
8	Date of joining the Government service in Income-tax Department	
9	Designation and office address of the last post held	
10	Date of retirement/resignation from the government service	[relevant documentary proof to be attached as Annexure - 2]
11	Date of Enrolment as advocate in the State Bar Council and Registration Number	[relevant documentary proof to be attached as Annexure - 3]
12	If applied for Sr./Jr. Counsel, whether willing to be considered for empanelment for <u>only</u> NCLT/NCLAT matters [strikeout whichever is not applicable]	Yes / No
13	If partner in a firm	[to be filled if applicable]
	Name of the firm(s)	Name of the other partner (s)
14	(a) Category for which applied [strike out whichever is not applicable]	Junior/ Senior Standing Counsel
	(b) If applied for Senior Counsel, whether willing to be considered for Junior Counsel [strike out whichever is not applicable]	Yes/ No
15	Whether have been a Sr./Jr Standing Counsel in the Income tax Department?	[if applicable. Relevant documentary proof of completed years* to be attached as Annexure -4]
*Cut off date is 01.09.2026		

Verification

1. I _____ S/o/D/o _____ do hereby declare that whatever has been stated in the above application is true to the best of my knowledge and belief.
2. I declare that I have not been removed, dismissed or compulsorily retired from service on account of disciplinary action or otherwise and no disciplinary proceeding under service rules or pension rules is pending against me as on date.
3. I further declare that I have never been debarred or penalised by any Bar Council or/and removed/disqualified in any manner for engagement/employment in Government of India/Government Organisation for any reason whatsoever.
4. I understand that if any information furnished by me is found to be incorrect or if it is found that any fact has been misrepresented by me, my candidature may be cancelled at any stage.

Date:

Place:

Signature of Applicant

Undertaking

I _____ S/o/D/o _____ do hereby declare that if engaged by Income Tax Department, I shall fully abide by the terms and conditions of the engagement.

Date:

Place:

Signature of Applicant