



GOVERNMENT OF GOA
OFFICE OF THE COMMISSIONER OF STATE TAX
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Dated: 17/03/2026

**Sub: - Monitoring of Court Cases before various Courts/Tribunals –
 Instructions regarding.**

C I R C U L A R

This office regularly receives the copies of Writ Petitions, notices and judgments from various judicial forums including the Hon'ble Supreme Court, Hon'ble High Courts, NCLT, Administrative Tribunal, District Courts and other Courts, wherein the Department of State Tax is arrayed as a party to the proceedings.

Upon receipt of such petitions/notices, this office processes the proposal for submission to Finance Department seeking appointment of an Additional Government Advocate to defend the interest of the State and simultaneously, calls for parawise comments/reply along with relevant records from the concerned authorities such as the Appropriate Assessing Authority, First Appellate Authority, Proper Officer, Refund Sanctioning Authority or other jurisdictional officers concerned directly with the subject matter and who are well acquainted with facts of the case.

The legal section at Head Office co-ordinates for obtaining timely the Government approval for the appointment of the Addl. Government Advocate/Standing Counsel, the parawise comments/reply from the concerned

officers including Unit In-charge, STO Ward In-charge and the jurisdictional Deputy Commissioner of State Tax and the parawise comments/reply are submitted to finance Department for Government Approval and then forwarded to the Addl. Govt. Advocate for filing the reply before the concerned Court/Judicial Forum.

It has been observed that on several occasions the Ward Officers and jurisdictional authorities fail to adhere to the timelines and respond in a time bound manner with parawise comments/reply. Addl. Government Advocates or the Office of the Ld. Advocate General schedule meetings/briefings to discuss the facts of the cases. Since the Ward Officers and jurisdictional authorities are most conversant with the facts of the case and the records involved, their timely participation and effective briefing is essential for proper representation of the Department before the Courts.

It has also been observed that in some cases adequate attention is not being given to the monitoring of Court matters, which results in avoidable delays in submission of comments, absence during briefings, or lack of proper coordination with the Government Advocate. Such lapses place the Department in an embarrassing position before the Courts and may adversely affect the Department's ability to effectively defend its cases.

In view of above, all concerned officers are hereby directed to strictly adhere to the following instructions.

1. The concerned Unit In-charge / STO Ward In-charge dealing with the Taxpayer/Dealer as jurisdictional Officer, along with the concerned jurisdictional State Tax Officer (Ward Incharge) and Deputy Commissioner of State Tax (Ward Incharge), shall meticulously monitor all court cases pertaining to their jurisdiction;

2. Since the Ward Officers are most familiar with the facts, records and background of the case, it is incumbent upon them to take personal responsibility and keep close supervision of progress of such matters till final disposal;
3. The concerned officers shall ensure timely submission of para-wise comments, records and any additional information sought by this office or by the Addl. Government Advocate;
4. Officers shall attend all briefings/meetings with the Government Advocate or the Office of the Ld. Advocate General whenever required, and ensure that the Advocate is properly briefed with all relevant facts and documents;
5. The concerned officers shall continuously monitor the progress of the case, including subsequent hearings, additional filings, compliance with court directions and the outcome of the matter;
6. After pronouncement of the Judgment/Order, the concerned officers shall promptly apply for its certified copy and upon obtaining the copy, examine the decision in detail. A report shall be submitted to DCST (Legal) analysing the Court decision, the interpretation of Law involved, its financial implications on the State Treasury, and all giving their comments/recommendations regarding further course of action.
7. Whenever the DCST ward Incharge or the Addl. Commissioner of State Tax concerned is of the opinion that Department may prefer an Appeal against the concerned Court decision, the proposal on file shall be moved by hand to Head Office mentioning clearly what is the limitation period for taking recourse to remedy of Appeal and accordingly to ensure that appeal is filed within prescribed limitation.
8. All court matters shall be treated with utmost priority and seriousness, and every effort shall be made to pursue the cases in a time-bound manner so as to take them to their logical conclusion.

9. Any negligence, delay or lack of proper monitoring in handling court matters shall be viewed seriously and may attract appropriate action for dereliction of duty.
10. A proper monitoring of the court cases be done periodically at the level of Dy. Commissioner of State Tax and Addl. Commissioner of State Tax.

This circular is for strict compliance by all officers/officials.

This issues with the approval of Commissioner of State Tax.



(Vishant S. N Gaunekar)
Addl. Commissioner of State Tax, (HQ)

To,

1. Addl. CST (HQ) / Addl. CST (Enforcement – North) / Addl. CST (Appeals – North) / Addl. CST (Appeals – South) / Addl. CST (Enforcement – South);
2. All the Dy. Commissioners of State Tax in charge of the Ward Offices.
3. All the State Tax Officers – Ward In-charge, All wards
4. All the Concerned Unit-Incharge (STO / ASTO) in the Department.

Copy to:-

1. Under Secretary (Finance R & C), Secretariat, Porvorim, Goa;
2. Addl. CST (HQ) / Addl. CST (Enforcement – North) / Addl. CST (Appeals – North) / Addl. CST (Appeals – South) / Addl. CST (Enforcement – South);
3. All the Dy. Commissioners of State Tax in department;
4. All State Tax Officers in Department;
5. All Assistant State Tax Officers in Department;
6. All State Tax Inspectors in Department;
7. All ward offices in Goa & LTU at H.O.;
8. Office Copy;
9. Nodal Officer for uploading on Departmental websites;
10. Guard File.