

- 38 -

**Policy/Guidelines for Appointment of Legal Advisors and Engagement/Placement of Advocates on the Panel of Advocates of Federal Board of Revenue (FBR)**

At present, appointment of advocates on panel of FBR is regulated by the policy guidelines issued vide letter dated 16.10.2017. However, to improve the representation before the courts in the light of directions of Hon'able Supreme Court given in CMA No. 991/2015, the existing policy has been reviewed and following new policy guidelines are proposed for placing advocates on FBR Panel and appointment as legal advisor on retainership.

1. **Advertisement**

Applications from the practicing Advocates shall be invited for appointment as (i) Legal Advisors on retainership basis and (ii) Legal Counsel for placing on the panel of FBR, through **advertisements in the newspapers as per requirement** by the Board (Federal Board of Revenue) on yearly basis.

2. **Eligibility Criteria**

- i. For Appointment as Legal Advisor on retainership basis, Advocates having at least 7 years practice as advocate High Court in taxation or service matters shall be considered.
- ii. For placement on FBR panel, the applicant must have at least 3 years practice/experience as advocate of High Court in taxation or service matters, having good reputation and professional competence. However, where the applicant is a retired officer of FBR and has served in IRS or Pakistan Customs for at least ten years, experience as an advocate High Court for one year may also be considered.

3. **Selection Process**

- i) After receipt of applications initial scrutiny shall be made by the Committee constituted by the Board. The Committee shall short list the applications.
- ii) The Committee shall refer the shortlisted candidates to the Regional Interview Committees constituted by the Board. The Federal Board of Revenue may change / alter designated heads for selection of Panel of Advocates of FBR from time to time as per requirement.

iii) The Regional Interview Committee shall conduct the interview of the candidates and make evaluations of the candidates. Total evaluation marks are 100 as per following weightage.

a)	General Attributes	30 Marks
b)	Academic and Professional Qualification	25 marks
c)	Reported judgments	20 Marks
d)	Experience	25 Marks

Minimum qualifying marks will be 50

#### **General Attributes**

1.	Knowledge of Law	10 Marks
2.	Communication	10 Marks
3.	Presentation	05 Marks
4.	Pleading	05 Marks

#### **Academic and Professional Qualification:**

Weightage to the academic qualification (Main Degree & Additional Qualification) should be assigned in the following manner, subject to maximum obtained marks under this head not exceeding 25:

- i. Main Degree (LLB or Equivalent) 1<sup>st</sup> Div=15, 2<sup>nd</sup> Div= 10
- ii. Additional Qualification: LLM /Bar at Law 5 Marks
- iii. Related Degree: MBA (Finance), CA-ACCA 5 Marks

#### **Reported Judgments:**

For each reported judgment 2 marks will be awarded with the maximum 20 marks. Preference shall be given to the reported judgment in tax and constitutional matters.

#### **Experience:**

For each year of practice at High Court, 2 marks will be allocated with the maximum 10 marks and for each year of experience as an Advocate Supreme Court, 3 marks will be awarded with the maximum 15 marks.

iv) The designated Regional Interview Committee after conducting the interviews of the candidates shall send its recommendations to the Member (Legal), FBR. With the approval of the Member (Legal), FBR, the finalized names of the successful candidates will be notified as Panel Advocates of FBR.

4. **Conduct Rules**

- i) Advocate placed on panel of FBR while representing the FBR shall not give any conceding statement before any court unless specifically instructed in this regard.
- ii) The Advocate shall not enter into appearance in any case against FBR or its field formations.
- iii) The Advocate shall be responsible to apply for the certified copy on the date judgment is announced and provide the same to the department immediately.
- iv) Advocate appointed by the FBR or its field formation shall not seek unnecessary adjournments.
- v) The appointed Advocate shall ensure that the departmental case is not left unattended for want of prosecution.

5. **Performance Review**

Yearly review of the performance of the Advocates on panel of FBR shall be made in the manner as prescribed by the Board.

6. **De-notification / Delisting from Panel**

The Board shall de-notify / delist any panel advocate from FBR panel on any of the following ground: -

- a) On account of poor performance;
- b) For violation of Conduct Rules;
- c) For dismissal of Appeals on non-prosecution (DNP), without any cogent reasons or circumstances beyond human control; or
- d) If the Board considers that the services of a panel Advocate are not required.

7. **Appointment of Counsel Outside the Approved Panel**

In a case where the counsel is to be appointed from outside the approved panel, such appointment should be made with the prior approval of the Chairman FBR/ Secretary, Revenue Division.

**Note:** This policy will apply mutatis mutandis to appointment of Legal Advisors / Panel Advocates of Customs appeals and Member (Legal), wherever appearing, will be read as Member (Legal and Accounting Customs).