

## **NOTICE INVITING APPLICATIONS FOR EMPANELMENT OF CONSULTANTS**

**REFERENCE NO: LIC/FINANCE & ACCOUNTS/TAXATION CELL/02 Date: 17.10.2023**

**LIFE INSURANCE CORPORATION OF INDIA  
CENTRAL OFFICE, FINANCE & ACCOUNTS -TAXATION CELL  
"YOGAKSHEMA" 3 RD FLOOR, WEST WING JEEVAN BIMA MARG  
NARIMAN POINT MUMBAI - 400021  
E-MAIL ID : [cogst\\_delhi@licindia.com](mailto:cogst_delhi@licindia.com) WEBSITE- [www.licindia.in](http://www.licindia.in)**

The Life Insurance Corporation of India ("LIC") is a leading Life Insurer in India with wide distribution of offices in India as well as with foreign business operations in various countries. LIC offers wide range of products relating to Life Insurance both to corporate and retail customers. LIC has multi-channel sales distribution network.

LIC is registered in 35 States/ UTs with Goods and Service Tax Department (GST). Further, 9 ISD registrations are also obtained from GST dept. GST returns are decentralized and filed in that respective state. Coordination of the same is being done at corporate level.

LIC has 2048 branch offices controlled by 113 Divisional Offices. Divisional offices are controlled by 8 Zonal offices which in turn are managed at corporate level.

LIC intends to have a panel of Chartered Accountant (CA) firms /Chartered Accountants / Consultants/ Firms / Attorneys for representing LIC, before various Courts/ Tribunals /Forums/ Judicial and Non- Judicial Authorities. Which will guide LIC with respect to compliance related to Goods and Services Tax Act.

The CA firms and practicing CAs who are registered with The Institute of Chartered Accountants of India and Law firms and practicing Consultants who are registered with Bar Council of India/State Bar Council are eligible for empanelment. (Hereafter referred as Consultant).The Qualification, Experiences, Schedule of professional Fees, other terms and condition and the application format in which the application has to be submitted, is available on the LIC website [www.licindia.com](http://www.licindia.com) The advertisement will be available under Tender Section.

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The consultants who wish to apply for being in the panel of LIC, shall send the signed application form, duly filled as per the prescribed format at below address:

**Chief (Taxation), Finance & Accounts department,  
3<sup>rd</sup> floor, West wing, “Yogakshema” LIC of India,  
Jeevan Bima Marg, Nariman Point  
Mumbai-400021, Maharashtra.**

The application should reach at above address on or before **17th November 2023.**

The envelope should be super scribed with subject “Application for the Panel Consultants”.

Signed scan copies of the same also to be sent on [cogst\\_delhi@licindia.com](mailto:cogst_delhi@licindia.com) with subject of “Application for the Panel Consultants”.

Note: Applying for empanelment at LIC does not confer any right/ assurance whatsoever that they will be empanelled on the panel of LIC. Letters to Consultants confirming their empanelment will be issued by LIC separately.

### **GUIDELINES FOR EMPANELMENT OF CONSULTANTS**

Following guidelines will provide and regulate the manner and procedure for empanelling the Consultants to represent and assist the LIC before various courts and for regulating the referrals of the cases and payment of fee/remuneration payable to such persons. These guidelines shall supersede all existing instructions in this regard, if any.

#### **Definitions**

For the purposes of these Guidelines, the terms used will have the following meaning;

- i. ‘Competent Authority’ shall be the CFO , LIC or any other officer so designated by the CFO.
- ii. ‘Effective Hearing’ shall mean a hearing in which either one or both parties involved in a case are heard by the Courts, arguments were advanced by the Counsel of any of the parties, Examination-in-chief, cross examination is conducted, issues/charges has been framed and statement are recorded. And in addition to the above, effective hearings are according to the High Court

- Rules.
- iii. 'Non-effective Hearing' shall mean all hearings which are not covered in the above definition of effective hearing.
  - iv. 'Similar Cases' shall mean two or more cases in which identical or substantially similar questions of law or facts are involved.

### **1) Eligibility of Empanelment**

- i. The Consultants/ Firms should be familiar with various branches of law especially those concerning laws of Regulatory matters related to Central Goods & Service Tax Act, 2017 and related State/ Union Territory / Integrated Acts.
- ii. Consultant against whom any disciplinary action is pending, any criminal case filed, debarred/ penalized by any regulatory authority shall not be eligible to apply for empanelment as the same constitutes a ground of dis-empanelment.
- iii. Infrastructure Facilities:
  - a) The Consultants/ Firm must have adequate manpower.
  - b) The office of the Consultant/ Firms may provide preferential location for empanelment.
  - c) PAN India presence either directly or indirectly will be added advantage.

*Provided that the Competent Authority may relax the above conditions at its discretion, if otherwise found eligible in certain cases.*

### **2) Tenure of Empanelment**

The LIC reserves the right to terminate the empanelment of any Consultant at any time without assigning any reason thereof.

### **3) General Terms and Conditions**

- i. The size of the panel and number of Consultants in Panel shall be determined by the Competent Authority based on the requirement and quantum of work. The volume of work shall be assessed on the basis of the pending cases in the preceding year and the fresh cases likely to be added in the succeeding years.
- ii. Refusal of work, once accepted by any consultant without any reasonable cause (e.g. on grounds of conflict of interest) may entail removal of such Consultants from the panel.
- iii. The empanelled Consultants will not delegate cases and would themselves deal with the same. They may have to coordinate and work with designated Senior Consultants, if any, engaged in the case as well as with the officers of the LIC, if required.

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- iv. The Consultants empanelled under these guidelines shall not be employees of LIC for any purpose and therefore, shall not be eligible for any benefits available to its employees.
- v. The empanelled Consultants shall maintain absolute secrecy and confidentiality about the cases of the LIC as required under the Act and rules/regulations framed there under.
- vi. The Consultants shall accept the terms and conditions of the empanelment as determined by the LIC from time to time.
- vii. In case of empanelment of Law Firms, all the terms and conditions for empanelment of the individual Consultants shall apply *mutatis mutandis* to them.
- viii. Every Panel Consultant shall monitor status of the cases including next date of hearing and shall also intimate it well in advance and appear before the court/ authority as per schedule.
- ix. Every Panel Consultant shall intimate the details of the proceeding and further course of action after completion of every proceeding.
- x. Any application received after the last date prescribed shall not be entertained.
- xi. Merely fulfilling the eligibility criteria will not confer any right on Consultants for empanelment.

#### 4) Payment of Fee and Other Conditions

- i. The fee payable to the Consultants shall be governed by the **Schedule** of fee annexed as **Annexure "A"** with these guidelines as amended from time to time.
- ii. The empanelled Consultants shall submit the professional fee bill (GST Compliant) to the competent authority or any officer or employee authorized by him in duplicate along with the gist of proceedings and copy of order or judgment/ outcome.
- iii. The claim for reimbursement of expenses or expenditure for outstation conveyance shall not be entertained except as specified in the Annexure "A" and are pre approved.
- iv. The payment shall be subject to tax deduction at source, goods and service tax or such other taxes as applicable from time to time.
- v. The Competent Authority shall have the right in exceptional cases to approve the payment of a higher fee than the fee mentioned in the annexed schedule keeping in view the importance of the matter and the labour and efforts put in by the Consultants in a particular case. It shall also have the power to fix the fee for eventualities which have not been mentioned in the schedule till the appropriate amendment is made in this regard in the Fee Schedule by the LIC. However, such

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- higher fees shall be pre approved by Competent Authority of LIC.
- vi. No retainer fee shall be paid to any panel Consultants/ Law firm merely because such Consultants/firm has been empanelled.

## 5) Procedure for Empanelment

The Competent Authority will consider the applications for empanelment in terms of these guidelines only on merits. For this purpose, the Competent Authority may authorize any Officer/group of Officers of LIC and such authorized officer(s), while appraising the applications of the Consultants, may consider the following points:

- i. Length of practice and specialization.
- ii. Proper and adequate infrastructure such as office premises, number of junior Consultants, assistants, clerks etc.
- iii. Track record and integrity.
- iv. If considered necessary, an enquiry with the respective Governing Body about the claims and conduct of the Consultants to be empaneled may be made and credentials may also be verified.
- v. Whether the Consultant is empanelled by other Organizations/Authorities.
- vi. Number of cases dealt by the Consultants.
- vii. If LIC gets a large number of applications, then to select the required number of Consultants/Firms, in addition to above, the attributes like experience in representing Govt/PSU/Statutory Bodies/ Insurance companies or number of cases in which the Consultants was able to get favorable outcome/decision which are reported/referred in reputed legal journals etc.

The above list is illustrative and not exhaustive. The Competent Authority may also consider any other factor relevant for empanelment.

## 6) Documents required to be submitted by the Consultants

The Consultants will be required to submit their applications in the prescribed format as given in **Annexure-B**. The attested copies of the following documents are required to be submitted with application:

- i. Certificates in support of educational qualifications
- ii. Certificate of Registration with ICAI/ Bar Council/ Governing Body
- iii. Documents regarding empanelment with other Organizations, if any.
- iv. Details regarding the cases in which the Consultants was able to get favorable outcome/decision which are reported/referred in reputed legal journals etc.

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- v. Details of office Infrastructure.
- vi. Acceptance of all the terms and conditions of empanelment unconditionally and unequivocally.
- vii. An undertaking from the Consultants to the effect that all information furnished by him is correct.
- viii. PAN Card , GST registration certificate and bank details
- ix. Turnover Details of last three financial years
- x. Other relevant information, if any.

## **7) Communication of Empanelment**

After a decision to empanel the Consultants is taken, a communication in writing to this effect shall be sent to the shortlisted Consultants/Firms acknowledgement and acceptance due. The process of empanelment shall be complete when LIC receives an acceptance letter from the Consultants.

## **8) Private Practice and Restrictions**

- i. A Consultant shall have the right to private practice which should not, however, interfere with or be in conflict with the efficient discharge of his duties as an empanelled Consultant of LIC.
- ii. A Consultant shall not advise any party or accept any case against LIC

## **9) Disablements**

Disablement on the part of the Consultants shall mean and include any of the following:

- i. Giving false information in the application for empanelment;
- ii. Handing over the brief or matter to another Consultants without prior written permission of LIC;
- iii. Failing to attend the hearing of the case without any sufficient reason and/or prior information;
- iv. Not acting as per LIC's instructions or going against specific instructions;
- v. Not returning the brief when demanded or not allowing or evading to allow its inspection on demand;
- vi. Misappropriation of the LIC's funds or ear marking/ using the same towards his fee without LIC's permission.
- vii. Threatening, intimidating or abusing any of the LIC's employees, officers, or representatives;
- viii. Making any of the associates or juniors to appear on behalf of any of the

- opposite parties in cases/appeal related to LIC;
- ix. Committing an act that tantamount to contempt of court or professional misconduct;
  - x. Conviction of the Consultants in any offence resulting into arrest or detention or disbarment by the ICAI /Bar Council/Governing body.
  - xi. Passing on information relating to LIC's case on to the opposite parties or their Consultants or any third party which is likely to cause any damage to the LIC's interests;
  - xii. Giving false or misleading information to the LIC relating to the proceedings of the case; and
  - xiii. Seeking frequent adjournments or not objecting the adjournment moved by other party without sufficient reason.
  - xiv. Any default on the part of panel Consultants while performing their duties as per the terms and condition referred here in above and any consequences there on imposing cost or reputation or both, LIC reserves the right to terminate the services of defaulter Consultants and that Panel Consultants is bound to provide NOCs. In such circumstances LIC reserves the right to appoint another panel Consultants to defend said matters. Empanelment shall be liable to be cancelled due to occurring of any of the above disablements on the part of the Consultants.

#### **10) Doubt/ Difficulty**

If there arises any doubt/difficulty with respect to the implementation/interpretation of any clause of these guidelines, the same shall be placed before the Competent Authority ,LIC Mumbai and his decision in this regard shall be final and binding. Competent Authority ,LIC Mumbai shall have all the powers to amend/relax/delete any of the conditions in these guidelines and same shall be binding on the Panel Consultants.