

FEE SCHEDULE FOR PANEL OF CONSULTANTS

A. ON CALL ADVISORY SERVICES AS AND WHEN REQUESTED BY LIC:		Applicability	Maximum permissible Rates Per instance[#]
1	Provide advice through email in relation to implications under Indirect Taxes including compliance of law	Central Office	10,000/-
2	signed opinion on provisions of law and regulations relating to any specific transaction and interpretation of such provision based on legal analysis;	Central Office	50,000/-
3	Advise on applicable classification, rate of tax on supply of different goods and services provided / received by LIC along with applicability of exemptions and concessions (if any).	Central Office	10,000/-
4	Advising with regards to various legal formalities like return filling, record maintenance, etc.	Central Office	5,000/-
5	Amendments of Core/ Non core fields of registration and new GSTIN/ ISDIN registration or deletion of existinig GSTIN/ISDIN	Central Office	800/- per instance per registration
6	Sharing of the updates on latest development	Central Office	No Charge
7	Training sessions to LIC officials (Physical)	Central Office	0/- to 50,000/-
8	Training sessions to LIC officials (Online)	Central Office	0/- to 30,000/-
9	Vetting of standard operating procedure	Central Office	50,000/-

B. ASSISTANCE IN LITIGATION OR INVESTIGATION AUDIT AS REQUESTED BY			
a. Assistance during the course of investigation (pre-show cause notice)			
1	Hand holding by way of conducting meetings & discussions with LIC, formulating strategy, conducting mock trials, etc.	All offices	50,000/-
2	Attending summons along with officials of LIC (if required)	All offices	1,00,000/-
3	Drafting legal submissions, communications, representations, with department with respect to the subject matter of investigations :	All offices	
	-State Level Implication		50,000/-
	-PAN India Implication		1,00,000/-
4	Replying to Audit queries / observations raised by the department during GST audit etc.	All offices	50,000/-
5	Assistance in compilation of data related to GST notices	All offices	25,000/-
6	Draft letter for extension of time for hearing date	All offices	Free
b. Assistance in litigation and representational services (up to the stage of			
1	Reply to Show Cause Notices - New matter	All offices	50,000 to 2,00,000/-
2	Reply to Show Cause Notices where the same pertains to an issue for which response has been prepared and filed by same person (e.g. different states but same issues, same state next hearing etc.)	All offices	50,000/-

3	Appeal before first appellate authority	All offices	1,00,000/-
	Appeal before first appellate authority where the same pertains to an issue for which initial response / an erstwhile appeal has been prepared and filed by same person	All offices	50,000/-
5	Appeal before second appellate authority (i.e. Tribunal)	All offices	1,50,000/-
6	Appeal before second appellate authority (i.e. Tribunal) where the same pertains to an issue for which initial response / an erstwhile appeal has been prepared and filed by same person (e.g. different states but same issues, same state next hearing etc.)	All offices	75,000/-
7	Appearance before tax authorities for adjudication of SCN before first / second appellate authority (including prepration of written submission, if any)	All offices	1,00,000/-
8	Adjudication of SCN before first / second appellate authority without appearance (including prepration of written submission, if any)	All offices	50,000/-
9	Appearance in case of all non-effective hearings	All offices	10,000/-

C. OTHER MATTERS			
1	Representation to various Govt Authorities i.e. GST law committee, GST council, CBIC etc.	Central Office	25,000/- to 75,000/-
2	Appearing before such committee / authorities for explaining along with submissions, if any	Central Office	1,00,000/-
3	Advising in cases where refund becomes due, drafting and filing of refund applications, maintaining case files of refund cases and taking necessary steps to complete the refund process:	All Offices	20,000/- to 1,00,000/-
4	Filing Appeal before first appellate authority against refund Rejection order issued by the adjudicating authority and attending personal Hearing till the completion of process of Refund	All Offices	50,000/-
5	Filing Appeal before second appellate authority against refund Rejection order issued by the first authority and attending personal Hearing till the completion of process of Refund	All Offices	75,000/-
All above Mentioned rates (Annexure "C") are excluding Taxes and Out of Pocket Expenses (if Any)			
Note:-	1.Out of Pocket exp : Printing/ photo copy/ any other mise. exp/ local transport- Actuals subject to production of bills & maximum 10% of the fees quoted above		
	2. Travelling exp : From one station to another station- Maximum economy class airfare/ AC II nd class (Subject to production of tickets and boarding pass) for one person on prior approval basis.		
	3.# The above rates are fixed for administrative convenience and are maximum. The actual rate may be decided at a lower level with mutual consent, depending upon the complexity and stake involved in the matter. Any variation in the above scale of rates will be approved by the Competent authority on case to case basis		