



Government of India

विधि कार्य निदेशालय DIRECTORATE OF LEGAL AFFAIRS  
केन्द्रीय अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS  
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## **NOTICE**

### **Applications for Indirect Tax Internship Scheme for the FY 2025-26 in CBIC**

The Directorate of Legal Affairs, Central Board of Indirect Taxes and Customs is entrusted with defending all Indirect Taxes matters (Customs, Central Excise, Service Tax and GST) before the Hon'ble Supreme Court of India. The Directorate hereby invites applications for Indirect Tax Internship for the F.Y 2025-26.

#### 2. Eligibility:

##### For category of Law Student:

(i) Law students who are pursuing 2<sup>nd</sup> year of 3-years LLB course/ 4<sup>th</sup> year of 5-years integrated LLB course.

##### For category of Law Graduate:

(ii) Law graduates who have completed 3-years LLB course/5-years integrated LLB course for not more than two years i.e. the final exam passed should not be before the year 2023.

Students who have appeared in final year/semester examination on the cutoff date are eligible to apply in the Law graduate category. Such candidates, applying as having appeared in final year/semester examination, will have to show proof of having passed the final year LLB/integrated LLB course at the time of joining.

#### 3. Scope of internship:

- The internship shall take place at Delhi.
- The interns will be deployed in different sections of legal establishment in DLA/CBIC.
- The period of internship will be communicated in the letter.
- The interns are expected to study case files, assist in legal research, drafting of petitions and extend any other related legal/general assistance to officers/officials.
- The interns may also accompany the departmental officers to the briefing meetings with the advocates, if required.

#### 4. Terms of internship:

Maximum five Law students and five Law graduates (total ten) will be taken at a time for internship. The internship is likely to commence from **01.04.2025 (Tuesday)**.

- (i) Law students shall be taken as interns for one to two months. The period of internship may be increased to the maximum total period of three months by the Principal Commissioner/Commissioner, Directorate of Legal Affairs on mutual agreement. The student interns will receive a stipend of Rs. 10,000/- (Ten Thousand Rupees) per month on satisfactory completion of internship.
- (ii) Law graduates shall be taken as interns for upto six months. The period of internship may be increased to the maximum total period of one year by the Principal Commissioner/Commissioner, Directorate of Legal Affairs on mutual agreement. The graduate interns will receive a stipend of Rs. 20,000/- (Twenty Thousand Rupees) per month on satisfactory completion of internship.
- (iii) Proof of eligibility including passing the examination (i.e. I-card, result sheet/mark sheet/provisional degree etc.) is to be presented with application. The applicant should fulfill the eligibility criterion as on last date of application.
- (iv) If a selected candidate fails to join on the date of joining, he/she will be debarred for financial year 2025-26.
- (v) Maximum permissible leave of absence is two days per month which will not be carried forward. Extra leave may be granted in exceptional circumstances. In such cases the period of internship shall be extended to the extent of such leave.
- (vi) On satisfactory completion of internship, a Certificate of Internship shall be awarded. For satisfactory completion of internship, inter-alia, 90% attendance is mandatory. This is a full time internship to be attended physically and the interns are not expected to pursue any other course/work during the tenure of internship.
- (vii) In case any intern wants to discontinue the internship, minimum fifteen days prior written notice is required to be submitted by letter/e-mail to Directorate of Legal Affairs. Stipend of such interns will be given for the completed month and not for days. Any intern discontinuing the internship without prior notice, would not be awarded any certificate.
- (viii) On discontinuation, Certificate of Internship would be given to only such Law student interns who complete minimum one month and to such Law graduate interns who complete minimum three months period of internship. Interns not completing such minimum period would not be awarded any certificate.

- (ix) The interns shall be required to maintain confidentiality of all the documents/reports and/or any other information received by him/her during his/her internship period. The interns shall not reveal to any person or organization any information relating to the Department, its work and policies. The interns will also be required to furnish an undertaking that they have no conflict of interest in undertaking the internship.
  - (x) The internship will neither be a job nor assurance of a job in the Department.
5. Eligible & willing candidates may furnish their application strictly in the attached form by email to [dlasmc-cbic@gov.in](mailto:dlasmc-cbic@gov.in) by **28.02.2025 (Friday)**. The Selection Committee may require applicants to interact through video call, before selecting the candidates. Selected candidates shall be informed by email. No further communication shall be made with the rest of candidates.

This issues with the approval of the competent authority.

(Arvinder Singh Ranga)  
Principal Commissioner

**Application for Indirect Tax Internship Scheme for the FY 2025-26 in CBIC**

1. **Name** : \_\_\_\_\_  
 2. **Father's Name** : \_\_\_\_\_  
 3. **Date of Birth** : \_\_\_\_\_  
 4. **Gender** : **Male/Female**  
 5. **Category** : **GEN/SC/ST/OBC/PH**  
 6. **Category of Internship** : **LLB Student/ Law Graduate**

**Photo of  
the  
Applicant**

7. **Educational background** :

Exams Passed	Name of the Institution	Board/ University	Year of Passing	Percentage of Marks/CGPA
LLB/Integrated LLB				
Graduation				
10+2 (XII)				
10 (X)				

8. **Academic Performance in LLB/Integrated LLB:**

Year/ Semester	Name of the Institution	Board/University	Percentage of Marks/CGPA

9. **Training already attended/Projects post degree:**

Sl. No.	Duration/Time period	Name of the Institute/Organization/Law Firm	Status

10. **Academic/other Achievements (post +12 level):**

- (1) \_\_\_\_\_  
 (2) \_\_\_\_\_  
 (3) \_\_\_\_\_

11. **References from Institute/Legal Fraternity:**

Sl. No.	Name	Address	Position	Contact details
(1)				
(2)				

12. **Address for Correspondence** :

\_\_\_\_\_  
 \_\_\_\_\_

13. **Phone No. / Mobile No.** :

\_\_\_\_\_

14. **E-mail** :

\_\_\_\_\_

15. **Permanent Address with parent's/ guardian's name and Phone No.** :

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**Place** : \_\_\_\_\_

**Date** : \_\_\_\_\_

**Signature** : \_\_\_\_\_

**Name of the Applicant:** \_\_\_\_\_