**SPECIAL POWER OF ATTORNEY**

Know all men by these presents that I......................... son of......................... resident of......................... do hereby nominate, constitute and appoint Shri ......................... as my true and lawful attorney in my name and on my behalf to do and transact all or any of the acts, deeds or things namely the following:

To sign execute and file all applications, documents returns, objections and other papers that may be required from or on my behalf in relation to any matter before the Central Government, State Government, Central and State Sales Tax authorities, authorities under the Shops and Establishments Act, customs and Central Excise and Municipal authorities, Local-self Government Bodies, Corporations and to present appear and file and do all acts and things on my behalf either himself or through counsel(s) before the concerned authorities in the State of.........................

And I declare that all acts, deeds and things done executed or performed under or by virtue of these presents by my said attorney shall be binding on me.

In witness whereof I the said......................... have set my hands this ......................... day of......................... 19.........................

Signature

**CASE LAW**

**SCOPE OF POWER OF ATTORNEY**

The Courts of law are bound in a power of attorney, but they cannot refuse to recognise the implied powers conferred therein. It implies the power to file suit on behalf of the executant in his name or otherwise and for his use and benefit.1

**WHEN SERVICE ON COUNSEL IS NOT SUFFICIENT SERVICE**

Where the counsel stated that he has not been engaged in the appeal, it means that the duration of his appointment was up to the lower court, and any service of summons in appeal upon such counsel is not a sufficient service.2

1. Dinesh Chand v. Bitola Devi, A. I. R. 1984 All. 116: 1983 All. C. J. 621.

2. Kundan Lal Jain v. Municipal Corporation of Delhi, A. I. R. 1984 Delhi 231: 1984 Rajdh. L. R. 255.