



DRAFTING LEGAL OPINION – ESSENTIAL PROCESS AND STEPS.

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1. Ask your client a concept note giving all facts, documents he has in possession and the legal questions or issues he faces. Call him for a physical or virtual meeting. Remember we learn more by listening than reading.

Based on this, Identify and Understand the Key Legal Question.

Think about the specific facts of the situation and how they relate to the legal context. Don't hesitate to reach out if something doesn't quite make sense or if there's any ambiguity. Ask your client or other relevant folks any questions that come to mind. The more information you gather, the more precise your understanding will be more effective opinion you write. Before you move forward, make sure you have everything you need to proceed confidently. This solid foundation will help you when it comes time to craft your legal opinion.

2. Now collect relevant facts and start researching the legal provisions affecting the key legal question.

Think of contracts, pleadings, and other related materials—they help to give you a solid foundation for understanding what’s going on with the case. Read those carefully and resonate the same with the legal issues. For example Section 15 – discounts – read the agreements before or at the time of supply and the credit notes issued. Once you have those documents in hand, it’s time to research the laws that apply to your situation. You can research statutes, regulations, and relevant case law based on Indian GST for example. **Don’t jump and starting writing, analyze the documents, facts and the law that you think is applicable – re read and appreciate this. This is the key step towards writing an effective legal opinion.**

3. Collate and gather all documents sequentially and think of related evidence to the key legal issue that you need to answer.

You’ll want to connect with everyone involved to collect documents such as contracts, emails, witness statements, and any other materials to help clarify the legal question. Keep looking for anything that may support your thought process and analysis you have scribbled on a note book especially in the context of relevant law – GST- and also the tax jurisprudence. Review once again before you start writing. Be thorough in your research as if you are going to High Court for arguments.

4. Write and Draft a clear, concise, and well-structured opinion..

opening with facts, legal question and the efforts and research you have put in so far. All your points and arguments on the question must come across where it is very easy to understand on the part of your client. Revenue’s point of view must be taken into account and tell you client what you think can be the defence for his matter. Any mitigating circumstances should also be made known to your client. Once the facts you have mastered along with relevant laws and provisions thereto, legally analyse objectively to form and write a solid conclusion for your opinion. After penning down once again review for any missing link.

5. Review and finalize the legal opinion carefully.

Before you send off your legal opinion, take a moment to double-check everything. Make sure you’ve got all the facts straight and that your legal conclusions and arguments are clear and accurate.

Don’t forget to properly cite any relevant laws, cases, or legal authorities—you want to be thorough! Once you’ve gone through everything, proofread it well.

Look out for spelling, punctuation, or grammatical hiccups that might have slipped through. After you've wrapped up these steps, you can confidently submit your legal opinion to your client. Should you decide to take a second opinion on your opinion from a senior colleague, do not hesitate to ask your client – it never means that your position is weakened here. For higher constitutional matters sometimes it is essential to consult seniors. Your client will help.

6. Consistency and credibility in legal opinions

Consistency in legal opinions is crucial to building a reputation for reliability. A lawyer who contradicts his or her own previous publications or statements without adequate justification risks damaging his or her own credibility as well as that of his or her client. For example, if a lawyer has publicly supported a particular interpretation of a statute, it is essential that future opinions either support that interpretation or, if there is new evidence or precedent, clearly explain the reasons for a revised position. This approach ensures consistency and reinforces the authority of the lawyer's perspective.

7. Follow up to ensure the opinion is adequately addressed.

Once you've submitted your legal opinion, monitoring progress is essential. You want to ensure that if any additional research or follow-ups are needed, you can jump on them right away.

Being proactive can help ensure that your advice is understood and put to good use. Don't hesitate to touch base with clients, colleagues, or anyone else involved. This final step is a great way to keep everything professional and thorough in your legal practice!

8. Confidentiality and public discourse

Confidentiality is central to the practice of law. Most legal opinions, especially those intended for internal or client-only use, contain sensitive information that must be protected. However, any lawyer should also be careful not to approach a legal problem from the point of view that such an opinion could be problematic were it to be made public at some point.

9. Independence of judgment and professional objectivity

Legal experts must critically evaluate sources of information and avoid being swayed by propaganda or media narratives, especially in sensitive cases such as recent cable damage. By maintaining objectivity, they can provide balanced and accurate assessments, even in complex scenarios with political

implications. Reliance on what's up university – please avoid completely. Study examine and appreciate what you are writing independently.

10. Charge the client as per your agreement. Never try to create additional charge because you have put in more hours, it was your call and you settled. Issue a formal invoice.

The role of a legal opinion is to provide clear, objective and actionable insights. Maintaining integrity in legal opinions is a long-term strategy for any lawyer who wants to be seen as independent. By adhering to principles such as consistency, confidentiality, independence, pragmatism and objective analysis, legal professionals can ensure that their opinions are valuable, trustworthy and professionally sound.

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