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आयुक्त का कार्यालय, जीएसटी (केंद्रीय कर) एवं केंद्रीय उत्पाद शुल्क, भुवनेश्वर
OFFICE OF THE PRINCIPAL COMMISSIONER, GST (CENTRAL TAX) & CENTRAL EXCISE,
BHUBANESWAR

केंद्रीय राजस्व भवन (जीएसटी बिल्डिंग), राजस्व विहार, भुवनेश्वर - 751007, ओडिशा
C.R. BUILDING (GST BUILDING), RAJASWA VIHAR, BHUBANESWAR-751007, ODISHA

TRADE NOTICE NO. 1/GST/2020

Date: 30.04.2020

Sub: Guidelines for conduct of personal hearings in virtual mode under Customs Act, 1962 - regarding.

Attention of the Trade, Industry, GST Taxpayers and erstwhile Central Excise, Service Tax and other assesseees concerned is invited to the Instruction dated 27.04.2020 issued vide F. No. 390/Misc/3/2019-JC by the Government of India, Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes & Customs, New Delhi. The said instruction is available on CBIC website www.cbic.gov.in.

2. While ensuring compliance with various guidelines and instructions issued by the Govt. and public health authorities with a view to contain the spread of COVID -19, Board has decided that personal hearing, in respect of any proceeding under Customs Act 1962, given by various authorities, such as Commissioner (Appeals), original adjudicating authorities and Compounding authority, may be conducted through video conferencing facility.

3. Broad guidelines to conduct such virtual hearing are being provided so that ongoing Customs work of appeals and adjudications are completed expeditiously for quick delivery of justice - through quasi-judicial proceedings and in compliance of overall directions given by Hon'ble Supreme Court under Article 142 of the Constitution of India (refer Suo-moto Writ (Civil) No. 5/2020). This would also facilitate importers, exporters, passengers, advocates, tax practitioners and authorized representatives to maintain social distancing while performing their work at ease, from a place of their choice.


4. The guidelines for the conduct of virtual mode of personal hearing through video conferencing facility issued by the Board are as under:

- (i) In any proceedings before appellate or adjudicating authority under the Customs Act, 1962, the party, either as an appellant or a respondent, shall give his consent to avail the personal hearing before such authority, through video conferencing facility, at the time of filing his appeal or immediately after the issue of this instruction, in the case of pending appeals/adjudication matter. He should also indicate his email address for correspondence etc.
- (ii) The date and time of hearing along with a link for the video conference shall be informed in advance to the appellant/ respondent or their consultant/ counsel and the

concerned commissioner representing revenue through the official email or electronic media of the adjudicating/appellate authority, giving the details of officer in-charge who would provide assistance to the party, for conducting the virtual hearing. This link should not be shared with any other person without the approval of the adjudicating/appellate authority.

- (iii) The advocate/ consultant/ authorized representative, appearing on behalf of the party, ~~in virtual hearing, should file his vakalatnama or authorization letter along with a copy~~ of his photo ID card and contact details to the adjudicating/appellate authority through official e-mail address of the concerned authority after scanning the same. All persons participating in the video conference should be appropriately dressed and maintain the decorum required for such an occasion.
- (iv) Virtual hearing through video conference shall be held from the office of adjudicating/appellate authority or any official video conference facility set up in the office of the adjudicating/appellate authority.
- (v) The virtual hearing through video conference will be conducted through available applications like VIDYO or other secured computer network. The appellant/respondent should download such application in their computer system/laptop/mobile phone beforehand for ready connectivity during virtual hearing, and join the video conference at the time allotted to them, as given in point (ii) above.
- (vi) In case where the party/ his representative wishes to participate in the virtual hearing proceeding along with their advocate, they should do so under proper intimation to the adjudicating/ appellate authority as mentioned at point (ii) above. They may participate in virtual hearing along with their advocate/ authorized representative or join the proceedings from their own office.
- (vii) The submissions made by the appellant or their representative through the video conference will be reduced in writing and a statement of the same will be prepared, which shall be known as "record of personal hearing". A soft copy of such record of personal hearing in PDF format will be sent to the appellant through email ID provided by advocate/ appellant/ respondent within one day of such hearing.
- (viii) If the, appellant/their representative wants to modify the contents of e-mailed record of personal hearing, they can do so and sign the modified record, scan and send back the signed record of personal hearing to the adjudicating/appellate authority.
- (ix) If, however, the appellant/their representative do not resend the above e-mailed record of personal hearing within 3 days of receipt of such e-mail as at point (viii) above, it will be presumed that they agree with the contents of e-mailed record of personal hearing and adjudicating authority/appellate authority will proceed to decide the case accordingly. No modification in emailed record of personal hearing will be entertained after 3 days of its receipt by appellant/their representative. The date of receipt of the email by the appellate/adjudicating authority will not be counted for this purpose.

- (x) The record of personal hearing submitted in this manner shall be deemed to be a document for the purpose of Customs Act, 1962 in terms of section 138C of the said Act, read with Section 4 of the Information Technology Act, 2000.
- (xi) If the party/advocate prefers to submit any document including additional submissions during the virtual hearing, he may do so by self-attesting such document and a scanned copy of the same may be emailed to the adjudicating/appellate authority immediately after virtual hearing and in no case after 3 days of virtual hearing. The date of the hearing will be excluded for this purpose.
- (xii) Any official representing the Department's side can also participate in the virtual hearing through video conferencing. The Commissionerate concerned shall inform the details in advance regarding such participation, on receipt of intimation as mentioned at point (ii) above.
5. The aforesaid guidelines will *mutatis mutandis* would apply to personal hearings granted under Central Excise Act, 1944 & Chapter V of Finance Act, 1994.
6. All Trade Associations/Chambers of Commerce/Members of Regional Advisory Committee are requested to bring the contents of the order to the notice of their member constituents.


(B. K. Kar)
Principal Commissioner
GST & Central Excise
Bhubaneswar

C. No. IV(16)16/TU/Trade Notice/BBSR/2020/ 7983-8007 A Date: 30.04.2020

1. Chambers of Commerce/Industry & Trade Associations (all).
2. Members of the Regional Advisory Committee (all).
3. Sr. P. S. to Chief Commissioner, GST, Central Excise & Customs, Bhubaneswar Zone.
4. Commissioner of GST & Commercial Taxes, Government of Odisha, Cuttack.
5. Commissioner, GST & Central Excise Rourkela Commissionerate, Rourkela.
6. Commissioner (Appeals), GST, Central Excise & Customs Commissionerate, Bhubaneswar.
7. Commissioner (Audit), GST & Central Excise Commissionerate, Bhubaneswar.
8. Additional/Joint Commissioners (All), GST & Central Excise Commissionerate, Bhubaneswar.
9. Deputy/Assistant Commissioners (All), GST & Central Excise Commissionerate, Bhubaneswar.
10. Deputy/Assistant Commissioner, GST & Central Excise Division (All) for wide publicity of the contents of the Trade Notice.
11. Superintendent (Systems), GST & Central Excise Commissionerate, Bhubaneswar for information and urgent necessary action.
12. Notice Board.