



OFFICE OF THE COMMISSIONER OF CENTRAL TAX & GST THANE
4TH FLOOR, NAVPRABHAT CHAMBERS, RANADE ROAD, DADAR (W), MUMBAI – 400028.

F.No. V (Misc)/ Adjudication/ PH/ Thane/ 2020
Mumbai 18/05/2020 .

To:
All Trade Associations of assessee in Thane Commissionerate,
Legal Practitioners, CAs,
CA Associations,
Members of Trade,
Manufacturers Association,
Service Providers Association.

Gentlemen,

Sub: Guidelines for conduct of personal hearing in virtual mode under the provisions of erstwhile the Central Excise Act, 1944, the Finance Act, 1994 & the Central Goods & Services Tax Act, 2017 - reg

Kind attention is invited to 'Instruction' issued by Judicial Cell, CBIC, under F. No. 390/ Misc/ 3/ 2019/ - JC dated 27.04.2020 regarding conduct of personal hearing in virtual mode in respect of pending show cause notices/ appeals etc.

2. Keeping in view the situation arising due to COVID 19 and the necessity to comply with the norms of social distancing, it is considered necessary to conduct personal hearing in virtual mode, in respect of demand notices pending adjudication before the undersigned. It is brought to the notice of all concerned that even Hon'ble Supreme Court has emphasized on the needs to device means and ways to follow the norms of social distancing.

3. In the light of the situation arising and the Instruction under reference, it has been decided to conduct 'Personal Hearing' in respect of all demand notices through video conferencing. Till further arrangements are made, the mode adopted will be through some popular social media platform because of its huge reach amongst common people. WHATSAPP video conferencing has been considered as on such suitable mode for video conferencing because it also has 'end to end encryption'.

4. The standard procedure to be adopted is as under:-

- All noticee(s), in their written submission have to clearly indicate whether they are agreeable to conduct of personal hearing in virtual mode, and, provide WHATSAPP number of their 'authorized signatory'.
- The noticee(s) will be provided with the WHATSAPP number through which personal hearing will be conducted on virtual mode with date and time.
- The noticee(s), should confirm their availability by text message to the WHATSAPP number provided to them, atleast one day prior to the scheduled hearing, giving reference of file

number, name & designation of the persons likely to attend the hearing and WHATSAPP number of all such persons and also the name of primary person to be contacted. Vakalatnama, authorization letters etc, duly signed should be send in PDF form on the WHATSAPP number provided for this purpose.

d. The noticee(s), should send text message on the WHATSAPP number '15' minutes prior to the given time on the date of personal hearing that they with/ without their legal representative are ready for the hearing. The noticee(s) should form a group constituting of all WHATSAPP numbers of persons appearing for the hearing and the office number provided to them for hearing.

e. At scheduled time and date, message would be sent to the primary contact person. The conference call/ video call for conduct of personal hearing is to be dialed by the primary contact person of the noticee.

f. On completion of personal hearing, the personal hearing memo will be sent to the primary contact person in PDF form from the WHATSAPP number provided, who in turn has to confirm receipt of the message. The primary contact person will have to obtain signature of all present for the personal hearing on hard copy of PH memo and send it back on the WHATSAPP number provided in PDF format, within 15 minutes of receipt of the memo. In case, all the people who had attended the personal hearing are at different locations, then they should individually sign on hard copy/ print out of the PH memo, send PDF to the primary contact person who will in turn send all such PDF to the WHATSAPP number provided.

5. This facility will remain in place till any other more secure or easier mode is not established.


(M. R. MOHANTY)
Commissioner CGST & CX,
Thane

Copy to:

- (i) ADC, CCO, CGST & CX, Mumbai Zone for information.
- (ii) All Deputy/ Assistant Commissioner, CGST & CX, Thane. *ADC/IC of Thane Comm.*
- (iii) All Superintendent, CGST & CX, Thane, *Wide publicity should be given to this*
- (iv) Notice Board, *message & trade should be made aware of this.*
- (v) Master file.