

F.No. 390/Misc/3/2019-JC  
Government of India  
Ministry of Finance, Deptt of Revenue  
Central Board of Indirect Taxes & Customs  
(Judicial Cell)  
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New Delhi, dated 21 August 2020

**INSTRUCTION**

To

1. All Principal Chief Commissioner/ Chief Commissioner (Customs, CGST & Central Excise)
2. All Principal Commissioner/ Commissioner (Customs, CGST & Central Excise)
3. Pr. ADG/ADG DRI (Adjn)/ DGGI (Adjn)
4. All Commissioner (Appeals) (Customs, CGST & Central Excise)

**Subject:** Revised guidelines for conduct of personal hearings in virtual mode under CGST Act, 2017, IGST Act, 2017, Customs Act, 1962, Central Excise Act, 1944 and Chapter V of Finance Act, 1994 - regarding

It may be recalled that keeping in view the challenges presented because of Covid-19 pandemic, Board had issued Instruction dated 27.04.2020 for conduct of personal hearings in virtual mode by all adjudicators and appellate authorities in regard to proceedings under the Customs Act, 1962, Central Excise Act, 1944 and Chapter V of Finance Act, 1994.

2. Board has reviewed the outcome of the subject instruction. As seen, the feedback received from trade and field formations indicates that this initiative has helped in speeding up the passing of adjudication and appellate proceedings, saving cost of travel and time, and critically ensuring social distancing in these challenging times. This initiative would facilitate all stake holders such as suppliers under GST, importers, exporters, passengers, advocates, tax practitioners and authorized representatives.

3. Accordingly, Board has now decided to make it mandatory for various authorities, such as Commissioner (Appeals), original adjudicating authorities and Compounding Authority to conduct personal hearing, in respect of any proceeding under the Customs Act 1962, Central Excise Act, 1944 and Chapter V of Finance Act, 1994 through video conferencing facility. This facility shall also be extended to proceedings under the CGST Act, 2017 and the IGST Act, 2017.

4. Broad guidelines to conduct such virtual hearing are being provided so that ongoing work of appeals and adjudications are completed expeditiously for quick delivery of justice through quasi-judicial proceedings. These guidelines are in compliance of the directions given by Hon'ble Supreme Court under Article 142 of the Constitution of India in Suo Moto Writ (Civil) No. 5/2020. The guidelines for the conduct of virtual mode of personal hearing through video conferencing facility are as under:

- (i) In any proceedings before appellate or adjudicating authority, the authority shall mandatorily indicate that the personal hearing would take place through video



conferencing facility. For this purpose he/she shall also indicate the email address for correspondence etc.

- (ii) The date and time of hearing along with link for the video conference shall be informed to the appellant/ respondent or their authorized representative and the concerned Commissioner representing revenue through the official email, 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 assessee or authorized representative appearing 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.
- (iv) All persons participating in the video conference should be appropriately dressed and maintain the decorum required for such an occasion.
- (v) 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.
- (vi) The virtual hearing through video conference will be conducted through available applications like VIDYO, or other secured computer network. The assessee 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
- (vii) In case where the appellant/ respondent wishes to participate in the virtual hearing proceeding along with their advocate, they should do so under proper intimation to the adjudicating/ appellate authority. They may participate in virtual hearing along with their advocate/ authorized representative or join the proceedings from their own office.
- (viii) 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 appellant/ respondent/ authorized representative, within one day of such hearing.
- (ix) if the assessee or 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 within 3 days of receipt of such e-mail or else it will be presumed that they agree with the contents of e-mailed record of personal hearing. No modification in e-mailed record of personal hearing will be entertained after 3 days of its receipt by appellant/their authorized 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 the relevant statute read with Section 4 of the Information Technology Act, 2000.
- (xi) If the assessee or their authorized representative 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. While the conduct of personal hearing through video conferencing is being made mandatory, there may yet be rare and accentuating circumstances on the part of the assessee or his authorized representative on account of which this cannot be done. Each such request shall be approved by the adjudicating/appellate authority and the reasons for the same recorded in writing.

6. The Instruction dated 27.04.2020 is hereby superseded by this Instruction.

7. Suitable Trade Notice/ Standing Order may be issued for guidance of the trade and industry. Difficulties, if any, faced in implementation of this instruction may be brought to the notice of the Board immediately.

*Jitendra*  
21/8/2020  
(Jitendra Kumar)  
J.S. (Review)