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GOVERNMENT OF INDIA
OFFICE OF THE PRINCIPAL COMMISSIONER OF CENTRAL TAX & CENTRAL EXCISE
KOLKATA NORTH COMMISSIONERATE
GST BHAWAN, 180, SHANTI PALLY, RAJDANGA MAIN ROAD, KOLKATA - 700107

C.No. V(30)02/CGST&CE/KOL-N/Tech/Trade Notice/2020

Dated:

TRADE NOTICE No. 01-05-2020

Attention of the Trade & Industry, Field formations, departmental officers and all other concerned are hereby invited to the instruction issued by Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes regarding conduct of personal hearings in virtual mode.

While ensuring compliance with various guidelines and instruction issued by the Government and Public Health authorities with a view to contain the spread of COVID-19, CBIC has decided that personal hearing in respect of any proceedings under Central Excise Act, 1944 & Chapter V of the Finance Act, 1994 given by various authorities like Commissioner (Appeals), original adjudicating authorities and compounding authorities, can be conducted by means of video conferencing facility.


Guideline to conduct such virtual hearing, has been issued through CBIC F.No. 390/Misc/3/2019-JC dated 27.04.2020 (applicable mutatis mutandis to personal hearings granted under Central Excise Act, 1944 & Chapter-V of Finance Act, 1994) in this regard and the details are enumerated hereunder. This, will serve in facilitating the tax payers, advocates, tax practitioners and authorised representatives to maintain social distancing while performing their work at ease from a place of their choice.

The guidelines for conduct of virtual mode of personal hearing through video conferencing facility are as under:

- (i) In any proceedings before appellate or adjudicating authority under , 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 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/authorised representative, appearing on behalf of the party, in virtual meeting, should file his Vakalatnama or authorisation letter, along with the photo ID Card and contact details to the adjudicating/appellate authority through official email 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 the 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 stated in (ii) above.
- (vi) In case, where the party/his representative wishes to participate in the virtual hearing along with their advocate, they should do so under proper intimation to the adjudicating/appellate authority, as mentioned above, or may participate in virtual hearing 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 sent re-send the above e-mailed record of personal hearing, within 3 days of receipt of such email 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 e-mailed record of personal hearing will be entertained after 3 days of its receipt by appellant/their representative. The date of receipt of the e-mail 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 Central Excise Act, 1944 & Chapter V of Finance Act, 1994 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 e-mailed 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.

All the Trade Associations, Field Formations, Departmental Officers and all other concerned are, therefore, requested to follow the guidelines as stated above and also refer to the Instructions as mentioned above for compliance.


(ROOPAM KAPOOR)
PRINCIPAL COMMISSIONER
KOLKATA NORTH-CGST & CX

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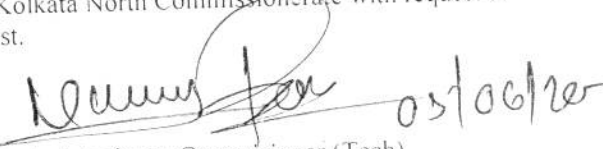
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Copy forwarded for information and necessary action to:

1. Joint Commissioner, CGST & CX, Kolkata North Commissionerate, Kolkata
2. Deputy / Assistant Commissioner (HQ. Adjudication), CGST & CX, Kolkata North Commissionerate, Kolkata
3. Deputy / Assistant Commissioner, CGST & CX, Shyambazar. Burrabazar, Central. BBD Bag-I, BBD Bag-II, Chowringhee, Barasat, Khardah, Barrackpore, Bidgannagar and Kalyani Division of Kolkata North Commissionerate.
4. The Deputy / Assistant, (Systems), CGST & CX Kolkata North Commissionerate with request to upload the information in the website at the earliest.
5. Notice board.


Deputy / Assistant Commissioner (Tech)
KOLKATA NORTH CGST & CX COMMISSIONERATE

Suplt (Audit)


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