



केन्द्रीय कर के प्रधान आयुक्त का कार्यालय
Office of the Principal Commissioner of Central Tax
विशाखापत्तनम केन्द्रीय वस्तु एवं सेवाकर आयुक्तालय
Visakhapatnam Central GST Commissionerate
जीएसटी भवन, पत्तनक्षेत्र, विशाखपट्टणम
GST Building, Port Area, Visakhapatnam-530035
Phone/Fax: 0891-2853168 Email id:: spgstcell-gstvskp@gov.in

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व्यापारीक सूचना संख्या TRADE NOTICE NO 09/2020

Date 13.05.2020

Sub:- Guidelines for conducting of Personal Hearings in virtual mode before Adjudicating Authority of Central Tax in Visakhapatnam CGST Commissionerate- Reg.

While ensuring compliance with various guidelines and instructions issued by the Government and public health authorities with a view to contain the spread of COVID-19, Central Board of Indirect Taxes & Customs (CBIC), New Delhi has decided that personal hearing in respect of any proceedings under Customs Act, 1962, Central Excise Act, 1944 and Chapter V of Finance Act, 1994 may be conducted through video conferencing facility.

2. Detailed guidelines have been issued by CBIC for conducting virtual hearing so that ongoing Customs /Central Excise /Service Tax 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 facilitate appellants, respondents, advocates, tax practitioners and authorized representatives to maintain social distancing while performing their work at ease, from a place of their choice.

3. These guidelines are as under:

i) In any proceedings before the Adjudicating Authority, the Noticee shall give his consent to avail the personal hearing before such authority through video conferencing facility at the time of filing his reply to the show cause notice or immediately after the issue of this instruction in the case of pending notices. 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 noticee or their consultant/ counsel and giving the details of officer-in-charge who would provide assistance to the parties, for conducting the virtual hearing. This link should not be shared with any other person without the approval of the Adjudicating Authority.

iii). The advocate/ consultant/ authorized representative, appearing on behalf of the noticee, 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 Authority through official email address of the concerned person 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 the concerned Adjudicating Authority or any official video conference facility set up in the office of the concerned Adjudicating Authority.

v). The virtual hearing through video conference will be conducted through available applications like VIDYO or other secured computer network. The advocate/

consultant/ authorized representative should download such application in their Computer system/ Laptop /Mobile phone before hand for ready connectivity during virtual hearing and join the video conference at the time allotted to them, as given above.

vi). In case where the noticee/ his representative wishes to participate in the virtual hearing proceeding along with their advocate/consultant, they should do so under proper intimation to the Adjudicating Authority as mentioned 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 noticee 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 noticee through email ID provided by advocate/ consultant/ authorized representative, within one day of such hearing.

viii) If the, Noticee 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 Authority.

ix) If, however, the Noticee or their representative does not resend the above e-mailed record of personal hearing within 3 days of receipt of such e-mail as above, it will be presumed that they agree with the contents of e-mailed record of personal hearing and Adjudicating 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 the noticee or their representative. The date of receipt of the email by Adjudicating Authority will not be counted for this purpose.

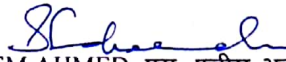
x) The record of personal hearing submitted in this manner shall be deemed to be a document for the purpose of provisions specified under the Customs Act, 1962/Central Excises Act, 1944/Chapter V of Finance Act, 1994 read with Section 4 of the Information Technology Act, 2000.

xi) If the noticee or their 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 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.

4. For the purpose of this trade notice it is clarified that the Adjudicating Authority means concerned Principal Commissioner/Additional Commissioner/Joint Commissioner/ Deputy Commissioner/Assistant Commissioner/ Superintendent of Central Tax in the jurisdiction of Visakhapatnam CGST Commissionerate.

(Authority : Instructions issued by Central Board of Indirect Taxes and Customs, New Delhi vide F.No.390/Misc/3/2019-JC dated 27-04-2020.)

The contents of this Trade Notice may be brought to the notice of all concerned.


(S. FAHEEM AHMED एस. फहीम अहमद)
Principal Commissioner प्रधान आयुक्त

{Issued from file C. No. V/30/01/2020-GST Cell}

सेवा में To,
The Trade (as per the Distribution List)

प्रतिलिपि Copy to:

1. The Additional Commissioner of Central Tax, Visakhapatnam CGST Commissionerate, Visakhapatnam.
केंद्रीय कर के अपर आयुक्त, विशाखापत्तनम सीजीएसटी आयुक्तालय, विशाखापत्तनम
2. All the JDC/JAC's under Visakhapatnam CGST Commissionerate with a direction to give wide publicity.
विशाखापत्तनम सीजीएसटी आयुक्तालय के तहत सभी JDC / JAC को व्यापक प्रचार देने के लिए एक निर्देश के साथ
3. The Superintendent (Computers), Visakhapatnam CGST Commissionerate, Visakhapatnam for uploading the Trade Notice in Commissionerate's Website.
आयुक्तालय की वेबसाइट पर व्यापारीक सूचना अपलोड करने के लिए अधीक्षक (प्रणाली), विशाखापत्तनम CGST आयुक्तालय, विशाखापत्तनम।