

I/76770/2020



कार्यालय आयुक्त (अपील)

केन्द्रीय माल एवं सेवाकर आयुक्तलाय, चंडीगढ़  
प्लॉट नंबर.19, सी आर बिल्डिंग सैक्टर-17 सी,  
दूरभाषा :0172-2720240; फ़ैक्स:0172-2720240;

ई-मेल/E-mail:commr-gstappeals-chd@gov.in/Website:cgstappealschd.gov.in

Dated: 02.05.2020

DIN-20200550AZ00005EA5A9

### PUBLIC NOTICE

**Subject: Guideline for conduct of personal hearing in virtual mode under Central Excise Act, 1994, Chapter V of the Finance Act, 1994, Customs Act, 1962-Reg.**

On account of recent outbreak of COVID-19 (Coronavirus) with a view to adopt measures to ensure social distancing, reduce physical presence, use modern information and communication technology systems and change conventional mode of work, the guidelines for the conduct of virtual mode of personal hearing through video conferencing facility are as under:-

1. In any proceedings before the Commissioner(Appeals) under the Central Excise Act 1944, Chapter V of the Finance Act,1994, Customs Act, 1962 and Central Goods and Service Tax Act, 2017, the party, either as an appellant or a respondent, shall give their consent to avail the personal hearing before this office, through video conferencing facility, at the time of their appeal or immediately after the issue of the Public Notice, in the pending appeals if any. Parties should also indicate their email address for correspondence etc.
2. 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 Commissioner(Appeals).

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3. 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 this office 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.
4. Virtual hearing through video conference shall be held from the office of the Commissioner (Appeals) or any official video conference facility set up in the office of the Commissioner(Appeals).
5. 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 (2) above.
6. 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 this office as mentioned at point (2) above. They may participate in virtual hearing along with their advocate/ authorized representative or join the proceedings from their own office.
7. 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.
8. 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 Appellate Authority.
9. 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 (8) above, it will be presumed that they agree with the contents of e-mailed record of personal hearing and 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 email by Appellate Authority will not be counted for this purpose.

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10. 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 the Finance Act, 1994, Customs Act, 1962, read with Section 4 of the Information Technology Act, 2000.
11. 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 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.
12. 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 (2) above.

Queries if any, may be brought to the notice of this office immediately on [commr-gstappeals-chd@gov.in](mailto:commr-gstappeals-chd@gov.in)

Dr. Suman Bala  
**Commissioner(Appeals)**

**Copy to:**

1. Office of Chief Commissioner, GST – Chandigarh Zone, Chandigarh.
2. CGST Commissionerate Ludhiana, Jammu and Jalandhar.
3. Custom Commissionerate Ludhiana.