



केन्द्रीय कर एवं सीमा शुल्क के आयुक्त(अपील) का कार्यालय

OFFICE OF THE COMMISSIONER OF CENTRAL TAX & CUSTOMS (APPEALS)

म.सं.-3-30-15, रिंग रोड, गुंटूर/ D.No. 3-30-15, RING ROAD, GUNTUR-522 006

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**TRADE NOTICE NO. 01 /2020-21**

**Dated : 29-04-2020**

Sub:- Guidelines for conducting of Personal Hearings in virtual mode before the Commissioner of Central Tax and Customs (Appeals), Guntur - 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 on going Customs /Central Tax /Service Tax appeals 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 Suomoto 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 Commissioner of Central Excise and Customs (Appeals), Guntur, 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 the case of pending appeals 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 of Office of the Commissioner of Central Excise and Customs (Appeals), 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 Commissioner of Central Excise and Customs (Appeals), Guntur.

iii). The advocate/ consultant/ authorized representative, appearing on behalf of the appellant / respondent, in virtual hearing, should file his *vakalatnama* or authorization letter along with a copy of his photo ID card and contact details to the Commissioner of Central Excise and Customs (Appeals), Guntur 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 such an occasion.

iv) Virtual hearing through video conference shall be held from the office of the Commissioner of Central Excise and Customs (Appeals), Guntur or any official video conference facility set up in the office of the Commissioner of Central Excise and Customs (Appeals), Guntur.

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 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 party/ his representative wishes to participate in the virtual hearing proceeding along with their advocate, they should do so under proper intimation to the Commissioner of Central Excise and Customs (Appeals), Guntur 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 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 Commissioner of Central Excise and Customs (Appeals), Guntur.

ix) 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 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 the Commissioner of Central Excise and Customs (Appeals), Guntur 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 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 the Commissioner of Central Excise and Customs (Appeals), Guntur 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 above.

(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.

**(U. NIRANJAN)**  
**COMMISSIONER(APPEALS)**

Issued from File C.No.IV/16/06/2020-Commr (Appeals)

To

All the Stake holders / Appellants (as per mailing list).

Copy submitted to the Chief Commissioner of Central Tax & Customs, GST Bhavan, Visakhapatnam Zone, Visakhapatnam for information please.

Copy to

1. The Commissioner of Central Tax, CGST Commissionerate Guntur /Tirupathi / Visakhapatnam for information and circulation among the Trade/Industry.
2. The Commissioner of Customs, Customs Commissionerate, Vizag Custom House, Visakhapatnam & Customs Preventive Commissionerate, Vijayawada for information and circulation among the Importers & Exporters.

- 3. Notice Board
- 4. Guard file.