भारत सरकारGOVERNMENT OF INDIA
वित्त मंत्रालयMINISTRY OF FINANCE
राजस्व विभागDEPARTMENT OF REVENUE
केन्द्रीयअप्रत्यक्ष कर और सीमा शुल्क बोर्ड
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
मुख्य आयुक्तकाकार्यालय
OFFICE OF THE CHIEF COMMISSIONER
केन्द्रीयकर, केन्द्रीयउत्पाद शुल्कऔरसीमा शुल्क
CENTRAL TAX, CENTRAL EXCISE & CUSTOMS
तिरुवनंतपुरम क्षेत्र,THIRUVANANTHAPURAM ZONE
केन्द्रीय राजस्व भवन, CENTRAL REVENUE BUILDING
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C.No.IV/16/195/2017/CC(TZ)GST Cell Date: 29.04.2020

Trade Notice No.04/2020–GST

(DIN-20200458000007MD2BC)

Subject: Guidelines for conduct of personal hearings in virtual mode under Customs Act, 1962 -reg.

Attention of members of the Trade, Industry and all stakeholders is invited to the following instructions issued by the Government of India, Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes and Customs, Judicial Cell, New Delhi, specifying guidelines for conduct of personal hearings in virtual mode under Customs Act, 1962.

S. No.	Ref. No. of Issuing Authority	Subject
1	CBIC instruction F.No. 390/Misc/3/2019-JC	Guidelines for conduct of personal hearings in virtual mode under Customs Act, 1962

2. It is also clarified in the above instructions that the procedure therein would apply mutatis mutandis to personal hearings granted under Central Excise Act, 1944 & Chapter V of Finance Act, 1994.

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3. All trade associations are requested to circulate the contents of this Trade Notice to the notice of their members.

4. Jurisdictional Principal Commissioners/Commissioners are requested to publicize the contents of the above Trade Notices among the concerned.

(Hindi version will follow)

29/12/2016

(Shyam Raj Prasad)
Chief Commissioner

Encl: As above

Copy to:

1. **The Principal Commissioner,**
   Central Tax and Central Excise, Kochi
2. **The Principal Commissioner,**
   Central Tax and Central Excise, Thiruvananthapuram.
3. **The Commissioner,**
   Central Tax and Central Excise, Kozhikode.
4. **The Commissioner,**
   Central Tax and Central Excise (Audit), Kochi.
5. **The Commissioner,**
   Central Tax and Central Excise (Appeals), Kochi.
6. **The Commissioner of Customs, Custom House, Cochin**
7. **The Commissioner of Customs (Preventive), Cochin.**
8. **The Additional Director General, NACIN, ZTI, Cochin**
9. **Distribution list I, II and III of Thiruvananthapuram Zone**

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

New Delhi, dated 27 April 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: Guidelines for conduct of personal hearings in virtual mode under Customs Act, 1962 – regarding

Board has been reviewing various procedures under the Customs Act, 1962, 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, in areas not covered by Customs ICES EDI system/ ICEGATE online gateway, by creating a virtual customs working environment.

2. While ensuring compliance with various guidelines and instructions issued by the Govt and public health authorities with a view to contain the spread of COVID -19, Board has decided that personal hearing, in respect of any proceeding under Customs Act 1962, given by various authorities, such as Commissioner (Appeals), original adjudicating authorities and Compounding authority, may be conducted through video conferencing facility.

3. Broad guidelines to conduct such virtual hearing are being provided so that ongoing Customs work of appeals and 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 also facilitate importers, exporters, passengers, advocates, tax practitioners and authorized representatives to maintain social distancing while performing their work at ease, from a place of their choice.

4. 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 under the Customs Act, 1962, 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/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/ 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 the adjudicating/appellate authority 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.

(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 given in point (ii) 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 adjudicating/ appellate authority as mentioned at point (ii) 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 adjudicating/appellate authority.

(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 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 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 Customs Act, 1962 in terms of section 138C of the said Act, 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 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. The aforesaid guidelines will *mutatis mutandis* would apply to personal hearings granted under Central Excise Act, 1944 & Chapter V of Finance Act, 1994. 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
27/4/2020

(Jitendra Kumar)
J.S. (Review)