

कार्यालय आयुक्त / OFFICE OF THE COMMISSIONER
केन्द्रीय जीएसटी आयुक्तालय, गाजियाबाद / CENTRAL GST COMMISSIONERATE , GHAZIABAD
सी.जी.ओ.कॉम्प्लेक्स-II, कमलानेहरूनगर, गाजियाबाद (उ. प्र.) - 201002
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ट्रेड नोटिस नं०: 01/तकनीकी/गा०बाद/2020

Trade Notice No.: 01/Tech/GZB/2020

दिनांक - 05/05/2020

Dated : 05/05/2020

Subject: Guidelines for conduct of personal hearings in virtual mode under Central Excise Act, 1944, Chapter V of Finance Act, 1994 & Central Goods & Service Tax Act, 2007- regarding

Attention of the trade and all concerned is invited to Central Board of Indirect Taxes & Customs (Judicial Cell) Instruction dated 27.04.2020 under F.No.390/Misc/3/2019-JC providing guidelines for conduct of personal hearing in virtual mode under Central Excise Act, 1944, Chapter V of Finance Act, 1994 & Central Goods & Service Tax Act, 2007.

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 Central Excise Act, 1944 , Chapter V of Finance Act, 1994 & Central Goods & Service Tax Act, 2007, 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 Central Excise, Goods & Service Tax 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 trade, 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 Central Excise Act, 1944, Chapter V of Finance Act, 1994 & Central Goods & Service Tax Act, 2007, 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 Central Excise Act, 1944, Chapter V of Finance Act, 1994 & Central Goods & Service Tax Act, 2007, 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 shall inform the details in advance regarding such participation, on receipt of intimation as mentioned at point (ii) above.

5. Any party seeking personal hearing as described above should send email with details as mentioned in point (i) and (ii) to Stats.Ghaziabad@icegate.gov.in

6. For any query or difficulty, Deputy/Assistant Commissioner (Adjudication), Central GST Commissionerate, Ghaziabad may be contacted at email ID upreti.kk1960@gov.in

Members of Trade and Industry Associations, Members of Public Grievance Committee, Chambers of Commerce and Jewelers Association, Vyapaar Mandal and the field formation under the jurisdiction of the Commissionerate are requested to bring the Contents of this Trade Notice to the knowledge of all taxpayers registered/operating under the jurisdiction of the Central GST Commissionerate, Ghaziabad.

This issues with the approval of H'ble Commissioner, Central Goods & Service Tax, Ghaziabad.

श्री श्री श्री
05/05/20

(Dr. Shaifali G. Singh)

Joint Commissioner(Technical)

Central Goods & Service Tax, Ghaziabad

C.No. V(30)Tech./GZB/TN//03/18-19/

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5/5/2020

Dated:-

Copy to :-

1. The Chief Commissioner, Customs & Central GST, Meerut Zone, Meerut.
2. The Commissioner, Directorate of Legal Affairs, 4th Floor, Rajendra Bhavan, 210 Deen Dyal Upadhyay Marg, New Delhi.

3. The Principal Commissioner/Commissioner, Central GST: Commissionerate Noida, Gautambudh Nagar, Meerut, Dehradun, Audit Meerut, Audit Noida (At Ghaziabad).
4. The Additional Commissioner (Adjudication) Central GST, Ghaziabad.
5. The Deputy/Assistant Commissioner (Adjudication) Central GST, Ghaziabad.
6. The Deputy/Assistant Commissioner, Central GST Division-I/II/III/IV/V/VI/VII, Ghaziabad.
7. The Superintendent - System, Central GST, Ghaziabad for posting the Trade Notice on the official website of the Commissionerate.
8. Representative of Industrial Area Manufacturers Association and Sahibabad Association.
9. Notice Board.


Superintendent, (Tech)