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	<p>सीमाशुल्क मुख्य आयुक्त का कार्यालय, केंद्रीय राजस्व भवन, क्वीन्स रोड, बेंगलूर 560001 OFFICE OF THE CHIEF COMMISSIONER OF CUSTOMS; BENGALURU ZONE; C.R. BUILDING: QUEEN'S ROAD: BENGALURU- 560 001 Tel: 080-22867990/22863714 FAX: 080-22862419/22868795 E-mail: <a href="mailto:ccu-cusblr@nic.in">ccu-cusblr@nic.in</a></p>	
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दिनांक/Date: 24.08.2020

**Public Notice No 12/2020 – Bengaluru Customs Zone**

Subj: Revised guidelines for conduct of personal hearings in virtual mode under CGST Act, 2017, IGST Act, 2017, Customs Act, 1962, Central Excise Act, 1944 and Chapter V of Finance Act, 1994.

Ref: 1. Board's Instructions Vide F.No: 390/Misc./3/2019-JC dtd: 21.08.2020 – in supersession of the Instructions of even number dtd: 24.04.2020.  
2. PN No: 23/2020 dtd: 28.04.2020 of Intl. AP & ACC, Bengaluru;  
3. PN No: 25 /2020 dtd: 28.04.2020 of B'lore City Commissionerate; and  
4. PN No: 15/2020 dtd: 28.04.2020 of Mangalore Customs Commissionerate.

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Attention is drawn to the Public Notices cited above (Ref. No: 2 to 4) based on the Instructions vide F.No: 390/Misc./3/2019-JC dtd: 24.04.2020 of the Central Board of Indirect Taxes and Customs (CBIC / Board).

2. All the members of the trade and Industry are hereby informed that, vide Reference No: 1 cited above, the Board has made it mandatory for various authorities, such as Original Adjudicating Authorities, Commissioner (Appeals) and Compounding Authority to conduct personal hearing, in respect of any proceeding under the Customs Act 1962, Central Excise Act, 1944 and Chapter V of Finance Act, 1994, through Video Conferencing facility (Virtual Personal Hearing/VPH). This facility shall also be extended to the proceedings under the CGST Act, 2017 and the IGST Act, 2017.

3. Broad guidelines to conduct such virtual personal hearing are being provided so that ongoing work of adjudications and appeals are completed expeditiously for quick delivery of justice through quasi-judicial proceedings. These guidelines are in compliance of the directions given by Hon'ble Supreme Court under Article 142 of the Constitution of India in *Suo Moto Writ (Civil) No. 5/2020*.

4. The guidelines for the conduct of virtual mode of personal hearing through video conferencing facility are as under:

- (i) In any proceedings before adjudicating or appellate authority, it shall mandatorily be indicated that the personal hearing would take place through video conferencing facility.
- (ii) For this purpose, he/she shall also indicate the email address for correspondence etc.

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- (iii) The date and time of hearing along with link for the video conference shall be informed to the appellant/ respondent or their authorized representative and the concerned Commissioner representing revenue through the official email, 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.
- (iv) The noticee / assessee or authorized representative appearing 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.
- (v) All persons participating in the Video Conference for Virtual Personal Hearing (VPH) should appropriately be dressed and maintain the decorum required for such an occasion.
- (v) VPH 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.
- (vi) The virtual hearing through video conference will be conducted through available applications like VIDYO (VC facility of NIC), or other secured computer network. The assessee should download such application in their computer system/laptop/mobile phone in advance with ready connectivity during virtual hearing, and join the video conference at the time allotted to them.
- (vii) In cases, the appellant/ respondent wishes to participate in the virtual hearing proceeding along with their advocate, they could do so under proper intimation to the adjudicating/ appellate authority. They may participate in virtual hearing along with their advocate/ authorized representative or join the proceedings from their own office.
- (viii) The submissions made by the appellant or their representative during VPH 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 appellant/ respondent/ authorized representative, within one day of such hearing.
- (ix) If the assessee or their representative wants to modify the contents of e-mailed record of personal hearing, they may do so and sign the modified record, scan and send back the signed record of personal hearing to the adjudicating/appellate authority within 3 days of receipt of such e-mail or else it will be presumed that they agree with

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the contents of e-mailed record of personal hearing. No modification in e-mailed record of personal hearing will be entertained after 3 days of its receipt by appellant/their authorized representative. The date of receipt of the email by the adjudicating/appellate 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 the relevant statute read with Section 4 of the Information Technology Act, 2000.
- (xi) If the assessee or their authorized 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/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. While the conduct of Virtual Personal Hearing is mandatory, there may be rare and accentuating circumstances for the Noticee/Assessee /authorized representative where it cannot be done, each such case shall be approved by the adjudicating/appellate authority and the reasons for the same recorded in writing.

6. All the associations and members of the Trade and Trade associations are requested to convey the contents of this PN to their members for their convenience

7. This issues with the approval of the Chief Commissioner.

A. S. Kulkarni  
25/8/2020  
(अनिरुद्ध एस कुलकर्णी /Anirudha S Kulkarni)  
Joint Commissioner

To  
All Concerned (as per mailing list)

Copy to:

1. The Principal Commissioner of Customs, Airport & ACC, Bangalore.
2. The Commissioner of Customs, Bangalore City, Bengaluru.
3. The Commissioner of Customs, Mangaluru.
4. The Commissioner of Customs (Appeals), Bengaluru.
5. All ADC/JC/DC/ACs of Customs, Bengaluru Zone.
6. The Customs Brokers Association, Bengaluru.
7. The FIEO, Bengaluru.
8. Notice Board.
9. Web Master Bangalore Customs Website.