

# CBIC issues guidelines for conducting personal hearings through video conferencing

On account of the coronavirus disease (COVID-19) pandemic, the Central Board of Indirect Taxes and Customs (CBIC), in a bid to ensure social distancing, reduce physical presence, use modern information and communication technology systems and change the conventional mode of work, has decided that personal hearing in respect of any proceedings may be conducted through video conferencing facility.

In this regard, it has issued certain guidelines for the conduct of virtual mode of personal hearing through video conferencing facility as under:

### Key guidelines

- **Consent for virtual mode of hearing:** The taxpayer (either as an appellant or respondent) should give his/her consent to opt for hearing through the video conferencing facility at the time of filing his appeal. In the case of pending appeals/adjudication, such consent must be given immediately after the issue of this instruction.
- **Submissions made during hearing:** The submissions made by the party during hearing shall be recorded in writing and a statement of the same shall be prepared known as 'record of personal hearing'. **A copy of the record shall be mailed to the party in pdf within one day of the hearing.**

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### Key guidelines (contd..)

- **Modification of record of personal hearing:** If the party wants to modify the contents of the record of personal hearing, they can modify the record and sign the same. This modified record should be sent to the adjudicating/appellate authority within **three days** of the receipt of the email record of personal hearing.
  - **Additional submissions:** If the party prefers to submit any document including additional submissions during the virtual hearing, he may do so by sending self-attested scanned copy of the same to the adjudicating/appellate authority. The additional submissions should be sent immediately after the hearing and in no case after **three days** of the hearing.
  - **Vakalatnama or authorisation letter:** The advocate/consultant/authorised representative appearing on behalf of the party in personal hearing should file their vakalatnama or authorisation letter along with a copy of photo ID and contact details to the adjudicating/appellate authority through official email address.
  - **Date and time of hearing shall be informed in advance:** The date and time of the hearing along with the **link** for the video conference shall be informed in advance through the official email or electronic media of the adjudicating/appellate authority to
    - the taxpayer or their consultant/counsel, and
    - the concerned commissioner representing revenue.
- It has been stated that the link should not be shared with any other person without the approval of the adjudicating/appellate authority.