

CBIC revises guidelines for conducting hearings through videoconferencing

On account of the coronavirus disease (COVID-19) pandemic, the Central Board of Indirect Taxes and Customs (CBIC) had decided that personal hearing in respect of any proceedings may be conducted through videoconferencing facility. This was done to ensure social distancing and reduce physical presence by using modern information and communication technology systems. It had issued certain guidelines for the conduct of virtual mode of personal hearing.

Pursuant to the above, **the CBIC has now issued revised guidelines:**

- **Mandatory conduct of hearing through virtual mode:** Personal hearing in respect of any proceedings before the appellate or adjudicating authority shall be mandatorily conducted through videoconferencing facility. For this purpose, the taxpayer is required to provide the email address for correspondence.
- **Date and time of hearing shall be informed in advance:** The date and time of the hearing along with the link for the videoconference shall be informed in advance through the official email. The email would also give details of the officer-in-charge who would provide assistance to the party for conducting the virtual hearing. It has been stated that the link should not be shared with any other person without the approval of the adjudicating/appellate authority

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- **Vakalatnama or authorisation letter:** The taxpayer or the authorised representative appearing in virtual 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.
- **Submissions made during the hearing:** The submissions during the virtual hearing shall be recorded in writing and a statement of the same, known as **record of personal hearing**, shall be prepared. A PDF copy of the record shall be mailed to the party within one day of the hearing.
- **Modification of record of personal hearing:** If the appellant/ authorised representative wants to modify the contents of the record of personal hearing, they can do so and sign the modified record. 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 appellate/authorised representative prefers to submit any document including additional submissions during the virtual hearing, he may do so by sending self-attest 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.

