GST appeal cases

CBIC makes virtual hearing mandatory

NEW DELHI, Aug 23: The CBIC has asked GST field offices to conduct hearings in GST appeal cases via video-conferencing for their expeditious disposal while ensuring social distancing.

In April, the Central Board of Indirect Taxes and Customs (CBIC) had issued guidelines for conducting personal hearing in virtual mode for appeals under Customs Act, and erstwhile excise and service tax-related disputes.

In a letter to Principal Chief Commissioners, the CBIC said the feedback received from trade and field formations on this indicated that the initiative has helped in speeding up passing of adjudication and appellate proceedings, saving cost of travel and time, and critically ensuring social distancing in these challenging times.

Accordingly, the Board has decided to make it mandatory for various authorities, such as Commissioner (Appeals), original adjudicating authorities and Compounding Authority to conduct personal hearing in virtual mode in cases relating to Central GST (CGST) and Integrated GST (IGST), the CBIC said.

“This initiative would facilitate all stakeholders such as suppliers under GST, importers, exporters, passengers, advocates, tax practitioners and authorised representatives,” it added.

The CBIC also issued guidelines for conducting virtual hearing for GST appeals and said in any proceedings before appellate or adjudicating authority, the authority “shall mandatorily indicate” that the personal hearing would take place through video-conferencing facility. For this purpose he/she shall also indicate the e-mail address for correspondence, etc.

“The virtual hearing through video-conference will be conducted through available applications like VIDYO, or other secured computer network. The assessee 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,” the CBIC guidelines said. – PTI