DIN No.: 20200458MB00009TF1FD

PUBLIC NOTICE NO. 11/2020

Subject: Guidelines for conduct of personal hearings in virtual mode under Customs Act, 1962- reg.

Kind attention of all importers, exporters, customs brokers, members of the trade & industry and all other stakeholders is invited to the CBIC instruction vide F.No. 390/Misc/3/2019-JC dated 27.04.2020, issued to various offices under CBIC on the above subject (copy enclosed).

2. सरकार और सार्वजनिक स्वास्थ्य अधिकारियों द्वारा कोविड -19 के प्रसार को ध्यान में रखते हुए जारी किए गए विभिन्न दिशानिर्देशों और निर्देशों का अनुपल्लव सूचित किया है।
While ensuring compliance with various guidelines and instructions issued by the Government and public health authorities with a view to contain the spread of COVID-19, Board has decided that **personal hearing, in respect of any proceedings under Customs Act, 1962**, given by various authorities, such as Commissioner (Appeals), original adjudicating authorities and Compounding authority, **may be conducted through video conference facility**.

3. **इस तरह की वर्तुळ सूचनाएं करने के लिए व्यापक दिशा-निर्देश बोर्ड द्वारा प्रदान किए जाते हैं ताकि अभीलता तथा अधिनियमन के सीमाशुल्क के न्यायिक तथा अर्थ-न्यायिक कार्यवाहियों का त्वरित निर्देशांक हो साथ ही भारत के सबसे अधिक अनुपालन 142 (सू मोटो रिट (सिबिल) संख्या 5/2020 का संदभ ठेल के) के तहत माननीय सर्वाधिक न्यायालय द्वारा दिए गए समय निर्देशों के अनुपलन से सीधे न्याय प्राप्ति हो सकें।**

Broad guidelines to conduct such virtual hearing are provided by the Board so that ongoing Customs work of appeals and adjudication 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 importers, exporters, passengers, advocates, tax practitioners and authorised representatives to maintain social distancing while performing their work at ease, from a place of their choice.

4. **इस संदभ में बोर्ड द्वारा जारी विस्तृत दिशा-निर्देशों के लिए, कृपया संलग्न निर्देश के पैरा 4 का संदभ ठेल।**

For detailed guidelines issued by Board in this regard, please refer to Para 4 of the said instruction enclosed.

Mohmmed Yousaf (MOHD. YOUSAF)

सीमाशुल्क आयुक्त COMMISSIONER OF CUSTOMS
抄送 Encl: यथोपरि As above.

抄出 Issued to: सूची अनुसार सभी संबंध All concerned, as per mailing list.

F.No.C1/01/2020- TU. Cus.

日期 Dated: 29.04.2020

抄写 Copy to:

1. आयुक्त की फाइल Commissioner’s file.
2. अपर आयुक्त/संयुक्त आयुक्त ADC/JCs.
3. कोचीन सीमामुख्य कॉर्पस असोसिएशन, कोचीन The Cochin Customs Brokers Association, Cochin.

4. वेबसाइट में अपलोड करने हेतु ई डी आई अनुभाग को EDI Section for uploading in the website.

抄写 Copy submitted to:

The Chief Commissioner of Central Tax,
Central Excise and Customs,
Thiruvananthapuram Zone,
C.R. Building, I.S. Press Road, Ernakulam – 18.
F.No. 390/Misc/3/2019-JC  
Government of India  
Ministry of Finance, Deptt of Revenue  
Central Board of Indirect Taxes & Customs  
(Judicial Cell)  

***  
New Delhi, dated 27 April 2020  

INSTRUCTION  

To  
1. All Principal Chief Commissioner/ Chief Commissioner (Customs, CGST & Central Excise)  
2. All Principal Commissioner/ Commissioner (Customs, CGST & Central Excise)  
3. Pr. ADG/ADG DRI (Adjn)/ DGGI (Adjn)  
4. All Commissioner (Appeals) (Customs, CGST & Central Excise)  

Subject: Guidelines for conduct of personal hearings in virtual mode under Customs Act, 1962 – regarding  

Board has been reviewing various procedures under the Customs Act, 1962, on account of recent outbreak of COVID-19 (Coronavirus) with a view to adopt measures to ensure social distancing, reduce physical presence, use modern information and communication technology systems and change conventional mode of work, in areas not covered by Customs ICES EDI system/ ICEGATE online gateway, by creating a virtual customs working environment.  

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 Customs Act 1962, 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 Customs 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 importers, exporters, passengers, 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 Customs Act, 1962, 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
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 Customs Act, 1962 in terms of section 138C of the said Act, 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 concerned shall inform the details in advance regarding such participation, on receipt of intimation as mentioned at point (ii) above.

5. The aforesaid guidelines will mutatis mutandis would apply to personal hearings granted under Central Excise Act, 1944 & Chapter V of Finance Act, 1994. Suitable Trade Notice/ Standing Order may be issued for guidance of the trade and industry. Difficulties, if any, faced in implementation of this instruction may be brought to the notice of the Board immediately.

(Jitendra Kumar)
J.S. (Review)