



भारत सरकार GOVERNMENT OF INDIA
वित्त मंत्रालय MINISTRY OF FINANCE
राजस्व विभाग DEPARTMENT OF REVENUE
केन्द्रीय अप्रत्यक्ष कर और सीमा शुल्क बोर्ड
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
सीमा शुल्क आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS
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सार्वजनिक सूचना PUBLIC NOTICE NO. 11/2020

विषय: सीमाशुल्क अधिनियम 1962 के तहत वर्चुअल(आभासी) मोड में व्यक्तिगत सुनवाई के संचालन के लिए दिशानिर्देश- से संबंधित।

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

सभी आयातकों, निर्यातकों, सीमाशुल्क ब्रोकरों और अन्य सभी हितधारकों का ध्यान उपरोक्त विषय पर सी बी आई सी के अंतर्गत विभिन्न कार्यालयों को जारी किये गए फा.सं. 390/Misc/3/2019-JC दिनांक 03.04.2020 के सी बी आई सी अनुदेश की ओर आकर्षित किया जाता है (प्रतिलिपि संलग्न)।

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 अनुपालन सुनिश्चित करते हुए, बोर्ड ने निर्णय लिया है कि, विभिन्न अधिकारियों जैसे कि आयुक्त(अपील), मूल अधिनिर्णय अधिकारी और कंपाउंडिंग प्राधिकरण द्वारा सीमाशुल्क अधिनियम, 1962 के तहत

दिए गए किसी भी कार्यवाही के संबंध में व्यक्तिगत सुनवाई, वीडियो कॉन्फ्रेंस सुविधा के माध्यम से आयोजित की जाएं।

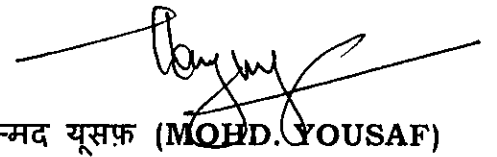
While ensuring compliance with various guidelines and instructions issued by the Government and public health authorities with a view to contain the spread of COVID -19, Board has decided that **personal hearing, in respect of any proceedings under Customs Act, 1962**, given by various authorities, such as Commissioner (Appeals), original adjudicating authorities and Compounding authority, **may be conducted through video conference facility.**

3. इस तरह की वर्चुअल सुनवाई करने के लिए व्यापक दिशा-निर्देश बोर्ड द्वारा प्रदान किए जाते हैं ताकि अपील तथा अधिनिर्णयन के सीमाशुल्क के न्यायिक तथा अर्ध-न्यायिक कार्यवाहियों का त्वरित निस्तारण हो साथ ही भारत के संविधान के अनुच्छेद 142 (सू मोटो रिट (सिविल) संख्या 5/2020 का संदर्भ लें) के तहत माननीय सर्वोच्च न्यायालय द्वारा दिए गए समग्र निर्देशों के अनुपालन से शीघ्र न्याय प्राप्ति हो सके। इससे आयातकों, निर्यातकों, यात्रियों, अधिवक्ताओं, कर व्यवसायियों और अधिकृत प्रतिनिधियों को अपनी चुने गए स्थान से अपने काम को आसानी से करते हुए परस्पर दूरी बनाए रखने में सुविधा होगी।

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 संबंध में बोर्ड द्वारा जारी विस्तृत दिशा-निर्देशों के लिए, कृपया संलग्न निर्देश के पैरा 4 का संदर्भ लें।

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



मोहम्मद यूसफ़ (MOHD. YOUSAF)

सीमाशुल्क आयुक्त COMMISSIONER OF CUSTOMS

संलग्न **Encl:** यथोपरि As above.

को जारी **Issued to:** सूची अनुसार सभी संबद्ध All concerned, as per mailing list.

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

दिनांक Dated: 29.04.2020

प्रतिलिपि Copy to:

1. आयुक्त की फाईल Commissioner's file.
2. अपर आयुक्त/संयुक्त आयुक्त ADC/JCs.
3. कोचीन सीमाशुल्क ब्रोकर्स असोसिएशन्स, 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.

प्रतिलिपि प्रस्तुत 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

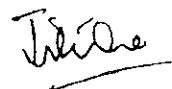
Board has been reviewing various procedures under the Customs Act, 1962, on account of recent outbreak of COVID-19 (Coronavirus) with a view to adopt measures to ensure social distancing, reduce physical presence, use modern information and communication technology systems and change conventional mode 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.


27/4/2020
(Jitendra Kumar)
J.S. (Review)