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Office of the Commissioner of State Goods and Services Tax Department,  
Government of Kerala, Thiruvananthapuram

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No. CT/20087/2018-C1

Dated 25/06/2020

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**Circular No.7/2020**

Sub:- SGSTDK- Covid -19 – Personal Hearing under various Statutes –  
Streamlining of Procedures – Video Conferencing option for Personal  
Hearing- Instructions issued - reg.

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1. Government Department has been reviewing various procedures under the various statutes 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, utilizing e-office, VPN facilities, Video Conferencing etc.
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, the Department has decided that personal hearing, in respect of any proceeding given by various authorities, such as Joint Commissioner (Appeals) / Deputy Commissioner (Appeals), original adjudicating authorities like Deputy Commissioner (Special Circles), State Tax Officers, Intelligence Officers and other statutory authority, may be conducted through video conferencing facility.
3. Broad guidelines to conduct such virtual hearing are being provided so that ongoing 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 and High Court of Kerala. This would also facilitate tax

payers, 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. The notices for personal hearing issued by the Department shall also be served through email in all cases where email id is available to enable the taxpayers to access the notices without delay.
  - ii. In the notices issued or through separate mail the date and time of hearing along with a link for the video conference with meeting id and password shall be informed in advance to the appellant / respondent or their consultant / counsel and the concerned authority representing revenue through the official email or electronic media of the adjudicating/appellate authority, giving the details of officer-in-charge like Section Clerks who would provide assistance to the party, for conducting the virtual hearing. So also an intimation by phone / SMS may also made to the tax payer to ensure his presence. This link should not be shared with any other person without the approval of the adjudicating/appellate authority.
  - iii. Using these credentials the taxpayer or his representative or both of them can be attended the hearing. To facilitate this the tax payer or his representatives may be informed to confirm his appearance through in advance by reply email.
  - iv. The advocate/ consultant/ authorized representative, appearing on behalf of the party, in virtual hearing, should file his vakalatnama or authorization letter along with a copy of his photo ID card and contact details to the adjudicating/appellate authority through official e mail address of the concerned authority after scanning the same. All persons participating in the video conference should be appropriately dressed and maintain the decorum required for such an occasion.
  - v. Virtual hearing through video conference shall be held from the office of adjudicating/appellate authority or any video conference facility set up in the office of the adjudicating/appellate authority. The desktops or laptops or tablets or phones can be used for this.
  - vi. The virtual hearing through video conference will be conducted through available applications like Vidyo or google meet, or other secured computer network. The appellant/ respondent should

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download such application in their computer system/Laptop/mobile phone before hand for ready connectivity during virtual hearing, and join the video conference at the time allotted to them, as given in point above.

- vii. In case where the party/ his representative wishes to participate in the virtual hearing proceeding along with their advocate, they should do so under proper intimation to the adjudicating/ appellate authority as mentioned at point (ii) above. They may participate in virtual hearing along with their advocate/ authorized representative or join the proceedings from their own office.
- viii. The submissions made by the appellant or their representative through the video conference will be reduced in writing and a statement of the same will be prepared, which shall be known as "record of personal hearing". A soft copy of such record of personal hearing in PDF format will be sent to the appellant through email ID provided by advocate/ appellant/ respondent, within one day of such hearing.
- ix. If the, appellant/their representative wants to modify the contents of e-mailed record of personal hearing, they can do so and sign the modified record, scan and send back the signed record of personal hearing to the adjudicating/appellate authority.
- x. If, however, the appellant/their representative do not resend the above e-mailed record of personal hearing within 3 days of receipt of such e-mail as at point (viii) above, it will be presumed that they agree with the contents of e-mailed record of personal hearing and adjudicating authority/appellate authority will proceed to decide the case accordingly. No modification in e- mailed record of personal hearing will be entertained after 3 days of its receipt by appellant/their representative. The date of receipt of the email by the appellate / adjudicating authority will not be counted for this purpose.
- xi. The record of personal hearing submitted in this manner shall be deemed to be a document for the purpose of relevant statutes under which hearing is conducted read with Sec.4 of the Information Technology Act, 2000.
- xii. If the party / advocate prefers to submit any document including additional submission during the virtual hearing, he may do so by self

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attesting such document and a scanned copy of the same may be emailed to the adjudicating / appellate authority before virtual hearing.

- xiii. Any official representing the Department's side can also participate in the virtual hearing through video conferencing.

Sd/-  
COMMISSIONER