

I/825688/2022

 सत्यमेव जयते	आयुक्त (अपील) का कार्यालय <b>Office of the Commissioner (Appeals)</b> केंद्रीय जीएसटी, अहमदाबाद आयुक्तालय <b>Central GST, Appeal Commissionerate- Ahmedabad</b> जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी अहमदाबाद ३८००१५ CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015 ☎: 079-26305065      टेलीफैक्स: 079-26305136	
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By Email/By Speed Post

DIN:20220764SW000000A246

F.No. GAPPL/COM/STP/235/2021

Date: 07-07-2022

**THIRD OPPORTUNITY**

To,  
M/s Harsolia Motors  
Palace Road, Nr. Hathimati Bridge,  
Himmatnagar Idar Highway, Himmatnagar,  
Sabarkantha, Gujarat - 383001

**Personal Hearing**

Gentleman,

Subject:- Conduct of Personal Hearing in virtual mode through video conferencing  
– m/r.

Kindly refer to below mentioned appeal filed by you before Commissioner  
(Appeals) / Joint Commissioner (Appeals), Central GST & Excise, Ahmedabad:

Sr.No.	Appeal No.	Name of the Appellant	Order-in-Original No. and Date
1	GAPPL/COM/STP/235/2021	M/s Harsolia Motors	03/Jt. Commr. (AMS)/2008 dt. 14.03.2008

2. In this regard, it is informed that the Central Board of Indirect Taxes & Customs vide their Instruction dated 21.08.2020 issued from F.No.390/Misc/3/2019-JC has decided to make it mandatory to conduct personal hearing, in respect of any proceeding under the Customs Act, 1962, Central Excise Act, 1944 and Chapter V of the Finance Act, 1994 through video conferencing facility. This facility shall also be extended to proceedings under the CGST Act, 2017 and the IGST Act, 2017. The brief guidelines are reproduced hereunder for ready reference:

- The appellant/respondent or authorized representative appearing in virtual hearing, should file his vakalatnama or authorization letter along with a copy of his photo ID

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card and contact details to the appellate authority through official e-mail address of the concerned authority after scanning the same.

- ii. The virtual hearing through video conference will be conducted through available applications like VIDYO, or other secured computer network. The appellant/respondent 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.
- iii. In case where the appellant/respondent wishes to participate in the virtual hearing proceeding along with their advocate, they should do so under proper intimation to the appellate authority. They may participate in virtual hearing along with their advocate/authorized representative or joint the proceedings from their own office.
- iv. The submissions made by the appellant or their representative during virtual hearing will be taken on record and such record of personal hearing in PDF format will be sent to the appellant through email ID provided by the appellant/respondent/authorized representative, within one day of such hearing. If the Appellant wishes to modify it, they can do so and sign the modified record, scan and send back the signed record of personal hearing to the appellate authority within 3 days of receipt of such e-mail or else it will be presumed that they agree with the contents of e-mailed record of personal hearing and their case will be decided accordingly. The record of personal hearing shall be deemed to be a document for the purpose of the relevant statute read with Section 4 of the Information Technology Act, 2000.
- v. The appellant can submit any document including additional submissions during the virtual hearing. They need to self attest such document and a scanned copy of the same may be emailed to the appellate authority within 3 days of virtual hearing.

3. It is proposed to conduct Personal Hearing in virtual mode on **20.07.2022**. You are requested to provide the name, valid e-mail id, Mobile No. and Vakalatnama of the authorized.

4. representative who would be attending the virtual hearing well in advance so as to enable this office to conduct the virtual hearing smoothly. The time of hearing and the necessary link to join the hearing will be communicated in the email id provided by you one day before the schedule date of hearing. In this regard, Trade Notice No.02/2020 dated 09.09.2020 issued by this

Ahmedabad-380009 office, circulating the guidelines issued by the CBIC from File No.390/Misc/3/2019-JC dated 21.08.2020, is attached herewith for ready reference.

5. The correspondences, if any, in this regard may be made to the email id – **commrappl1-cexamd@nic.in.**

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Yours sincerely

SURYANARAYANAN NATARAJAN IYER  
SUPERINTENDENT

Encl.: As above.

Copy for information to:

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The Joint Commissioner (Respondent)  
CGST, HQ, Gandhinagar  
2<sup>nd</sup> Floor, Custom House,  
Near All India Radio, Navrangpura,  
Ahmedabad-380009