

I/825270/2022



सत्यमेव जयते

आयुक्त का कार्यालय  
Office of the Commissioner  
केंद्रीय जीएसटी, अपील अहमदाबाद

आयुक्तालय  
Central GST, Appeal Ahmedabad  
Commissionerate

जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी

अहमदाबाद ३८००१५.

GST Bhavan, Revenue Marg, Ambawadi,  
Ahmedabad 380015Phone: 079-26305065 Fax: 079-  
26305136

E-Mail : commrappl1-cexamd@nic.in



F.No.: GAPPL/ADC/GSTP/2192/2021-APPEAL/ Date: 07-07-2022  
DIN: 20220764SW0000510003

2352 - 2353

सेवा में,

**Appellant**

M/s Ravi Electronics (Hitesh Jayantilal Shah HUF)  
(GSTIN - 24AAHH6771B1ZN)  
A 2 11, Manohar Vila, Near Shivshaktinagar,  
New Naroda, Ahmedabad, Gujarat-382330

**Respondent**

The Assistant Commissioner, CGST,  
Division - I (Naroda), Ahmedabad North

महोदय,

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

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

S.N.	Appeal No.	Order No. and Date	VPH On
1	GAPPL/ADC/GSTP/2192/2021	ZS2408210234932 dt. 17.08.2021	14.07.2022

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,

I/825270/2022

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:

(i) 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 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 14.07.2022**. You are requested to provide the name, valid e-mail id and Vakalatnama of the authorized 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

I/825270/2022

the hearing will be communicated in the email id provided by you one day before the schedule date of hearing.

4. In this regard, Trade Notice No.02/2020 dated 09.09.2020 issued by this 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 / exciseappeals@gmail.com.

भवदीय

DILIP B JADAV  
SUPERINTENDENT

Encl: As above.

Signed by Dilip B Jadav  
Date: 07-07-2022 13:30:59