



::आयुक्त (अपील) का कार्यालय, केन्द्रीयवस्तु एवं सेवा कर और उत्पाद शुल्क::  
O/O THE COMMISSIONER (APPEALS), CENTRAL GST & EXCISE,

द्वितीय तल, जी एस टी भवन / 2<sup>nd</sup> Floor, GST Bhavan,  
रेस कोर्स रिंग रोड, / Race Course Ring Road,

राजकोट / Rajkot – 360 001

Tele Fax No. 0281 – 2477952/2441142 Email: cexappealsrajkot@gmail.com



F.No. II/20-1/Appeals/TN/2020-21

Date :1.9.2020


TRADE NOTICE NO. 4/2020

Subject: Revised guidelines for conduct of personal hearing in virtual mode :reg.

Attention is invited to all members of Trade/Industry, Trade Association, Chambers of Commerce and Industry, RAC, Exporters, and all others concerned that the Central Board of Indirect Taxes and Customs has now decided to make it mandatory to conduct personal hearing, in respect of any proceedings under the Customs Act, 1962, Central Excise Act, 1944, Finance Act, 1994, CGST Act, 2017 and IGST Act, 2017, through video conferencing.

2. The Board has issued detailed guidelines for conduct of virtual mode of personal hearing through video conferencing vide Circular No. 390/Misc/3/2019-JC dated 21.8.2020, which is enclosed herewith. These guidelines have been provided so that ongoing work of appeals and adjudication are completed expeditiously for quick delivery of justice through quasi-judicial proceedings.

3. The instruction dated 27.4.2020 circulated vide Trade Notice No. 2/2020 dated 4.5.2020 are superseded vide above instructions.

  
(Gopi Nath)  
Commissioner (Appeals)

Copy to:

1. The Principal Chief Commissioner, Central GST Zone, Ahmedabad.
2. The Commissioner, Central CGST, Rajkot/ Gandhidham / Bhavnagar.
3. All Trade Associations (As per mailing list)
4. Notice Board.