

F.No: Tech.-01/Misc./2023-SC(PB)
Government of India
Ministry of Finance
Department of Revenue
Customs, Central Excise and Service Tax Settlement Commission
New Delhi

Dated, 24rd January 2023

Subject: Procedure for virtual hearing of applications before Settlement Commission

The Hon'ble Supreme Court, in Suo Moto Writ (Civil) No.5 of 2020 has permitted Courts across the country to conduct legal proceedings by leveraging technology. This has been followed through with detailed guidelines issued by various High Courts and CESTAT. In order to enhance convenience for applicants, the Settlement Commission, has also put in place infrastructure for conducting virtual hearings of applications for settlement of cases before the Principal Bench and Additional Benches.

2. For conducting virtual hearings, the Commission has put in place a secure video conferencing solution for which applicants are required to adhere to the following procedure and technical requirements:

- (i) A desktop / laptop computer equipped with a webcam and microphone, which will support HD video and audio should be used. It should also have an inbuilt mike and speakers or be connected with external headphones and microphone. Mobile phones should be avoided as the hearing can be interrupted by incoming calls and screen size constraints.
- (ii) A broadband internet connection should be used.
- (iii) Applicants can download a form for request for virtual hearing from the website of the Commission (www.settlementcommission-cest@gov.in). After duly filling up the form, the same may be emailed to ccesc.pb@gov.in for a decision by the Bench.
- (iv) Only authorized representative /party in person/ departmental officer duly authorised by the Principal Commissioner/ Commissioner will be permitted to participate in the hearing through video conferencing.
- (v) The parties should join the link **15 minutes** before the scheduled time for sound video check and other technical aspects. This will ensure that in the event of any technical failure, another matter may be taken up and hearing re-scheduled.
- (vi) The efficiency of e-hearing will depend on the quality of video streaming, both image and sound transmission. If the video streaming is not functioning for any

reason, the hearing will be adjourned or in case of repeated failure, the Bench may at its discretion require a hearing with physical presence.

- (vii) Authorised Representatives / Counsels are requested to be in formal dress code as followed in the Court in physical hearing.
- (viii) Applicants and/or their authorised representatives, are requested to adopt formal sitting arrangements and ensure that there is no background noises or disturbances, so as maintain the sanctity of the environment which is usual for the sitting of the Bench.
- (ix) The link sent to the parties to the hearing is unique and they shall not share or forward the link to any other person or enable others to join the hearing through video conferencing.
- (x) Once the hearing commences, the party who is not advancing the argument should not speak. If there is a need for an interjection, the party may raise hand and seek permission from the Bench.
- (xi) No party is allowed to record the proceedings. Record of hearing will be issued by the Bench as per procedure.
- (xii) Detailed technical instructions and step-by-step guidelines regarding logging-in procedure will accompany the notice for virtual hearing.
- (xiii) The co-operation of all stakeholders will go a long way in implementing this system effectively and creating a credible virtual hearing platform by saving energy, time, and costs.

3. This issues with the approval of the Competent Authority.

Sd./-
(Sanjay Dandriyal)
Assistant Commissioner (Tech)
Principal Bench, New Delhi