

GOVERNMENT OF WEST BENGAL
DIRECTORATE OF COMMERCIAL TAXES,
14, BELIAGHATA ROAD, KOLKATA-15.

ORDER No. 25 /WBGST/PRO/2025

Date: 12.02.2025

Subject: Conduct of personal hearing in virtual mode through video conferencing facility

Sub-section (4) of section 75 of the Central Goods and Services Tax Act, 2017 and the West Bengal Goods and Services Tax Act, 2017 (hereinafter collectively referred to as, the GST Act) requires the proper officer to provide an opportunity of hearing to a person where a request is received in writing from the person chargeable with tax or penalty or where any adverse decision is contemplated against such person. Provision has also been made under sub-section (5) of section 76 of the GST Act which speaks that an opportunity of hearing shall be granted where a request is received in writing from the person to whom the show cause notice was issued. Further, various forms have been prescribed in the Central Goods and Services Tax Rules, 2017 and the West Bengal Goods and Services Tax Rules, 2017 (hereinafter collectively referred to as, the GST Rules) for the purpose of issuing show cause notices and to provide an opportunity for personal hearing of such person.

2. Requests have been received from the taxpayers in this regard that the personal hearing may be conducted either in physical mode or in virtual mode through video conferencing facility and the taxpayers may be provided an opportunity to avail of his/her preferred mode of hearing. Hearing in virtual mode is a preferred option for taxpayers including those who have a pan India business and are represented by tax professionals travelling from other States. Further, as the virtual hearing provides ease of access, it provides an opportunity to the taxpayers who are located in distant areas, to participate in the hearing proceedings.

3. In view of above, decision has been taken that where the taxpayer makes a request to provide an opportunity of personal hearing in virtual mode through video conferencing facility in respect of any proceedings under the GST Act undertaken by various authorities such as adjudicating authorities, appellate authorities etc. (hereinafter referred to as, the appropriate authority), such authority shall hear the taxpayer in virtual mode only.

4. Guidelines for the conduct of virtual mode of personal hearing through video conferencing facility are given below:

(i) In cases where a taxpayer makes a request for virtual hearing, the authority shall indicate that the personal hearing would take place through video conferencing facility. For this purpose he/she shall also indicate the email address for correspondence etc.

(ii) The date and time of hearing along with the link for the video conference shall be informed to the appellant/ respondent or their authorized representative and the proper officer concerned representing revenue well in advance through the official email. This link should not be shared with any other person without the approval of the appropriate authority.

(iii) In cases where the taxpayers intend to participate in the virtual hearing proceeding along with their advocate, they should do so under proper intimation to the appropriate authority. The assessee or the authorized representative appearing in virtual hearing, should file his/her vakalatnama or authorization letter along with a copy of his/her photo ID card and contact details to the appropriate authority through official e-mail address of the concerned authority after scanning the same.

(iv) Virtual hearing through video conference shall be held from the office of the appropriate authority or any official video conference facility set up in the office of the authority.

(v) The virtual hearing through video conference will be conducted through available applications like WEBEX or other secured computer network. The taxpayers 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.

(vi) The submissions made by the taxpayers 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 taxpayers through the email ID as provided by them within one working day of such hearing.

(vii) If the assessee or their representative intends 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 appropriate 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. No modification in e-mailed record of personal hearing will be entertained after 3 days of its receipt by the taxpayers. The date of receipt of email by the appropriate authority shall not be counted for this purpose.

(viii) The records of personal hearing submitted in this manner shall be deemed to be a document for the purpose of the GST Act read with section 4 of the Information Technology Act, 2000.

(ix) If the assessee or their authorised representative prefers to submit any document including additional submissions during the virtual hearing, he/she may do so by self-attesting such document and a scanned copy may be emailed to the appropriate authority immediately after virtual hearing and in no case after three days of virtual hearing. The date of hearing shall be excluded for this purpose.

(x) Any official from the department's side can also participate in the virtual hearing through the video conferencing.

5. In cases where the appropriate authority finds that the hearing, either in physical or virtual mode, cannot be taken on the scheduled date and time on account of any reason, the said authority will try to communicate the same to the taxpayer in advance as far as possible.

6. Difficulty, if any, in the implementation of this order may be brought to the notice of the Commissioner.

Sd/-
(DEVI PRASAD KARANAM, IAS)

Commissioner, State Tax
West Bengal