

F. No. 01(05)/Circular/CESTAT/2021
CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
West Block -2, R. K. Puram,
New Delhi – 110066

Date: 8 December 2021

PUBLIC NOTICE No. 2 of 2021

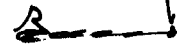
By Public Notice dated 15 November, 2021 the Principal Bench of the Tribunal has partially shifted the hearing of appeals to physical mode with effect from 29 November, 2021. As there is significant improvement in the pandemic situation, Hon'ble President directs that physical hearing of cases may be extended to all regional benches of the Tribunal. The procedures relating to listing and the protocols to be observed are the same as in **Annexure I** to Public Notice dated 15 November, 2021.

Any party desirous of getting an appeal heard physically may send a request, as prescribed in **Annexure II**(of Public Notice No. 1 dated 15 November, 2021), to the Registry by e mail/ in person. Request forms received from Monday to Thursday will be listed for hearing as per roster in the following week in order of seniority, subject to a maximum number of six matters a day. The appeal for which a request has been made for physical hearing should otherwise be due for hearing in its normal turn or early hearing was allowed by separate order or as per the direction of higher courts.

The system of physical hearing of Appeals by Division Bench will take place on Mondays and Fridays for now and the other appeals on Tuesdays, Wednesdays and Thursdays only. On the remaining days matters would be heard by virtual hearing mode as is now being done.

This Notification comes into force with effect from 20 December, 2021.

By Order,



(Bineesh Kumar K. S.)
Registrar

Copy to:

1. SPS to Hon'ble President, CESTAT, New Delhi.
2. Members, CESTAT, all Benches.
3. Deputy Registrars/Assistant Registrars/CESTAT, all Benches.
4. Bar Association, CESTAT, New Delhi/Mumbai/Kolkata/Chennai/Bangaluru/Ahmedabad/Allahabad/Chandigarh/Hyderabad.
5. Chief Commissioner (AR) New Delhi/Commissioner (AR), CESTAT, Mumbai/Kolkata/Chennai/Bengaluru/Ahmedabad/Allahabad/Chandigarh/Hyderabad
6. Joint Secretary, Department of Revenue, Ministry of Finance, North Block, New Delhi
7. Chairman, CBIC, North Block, New Delhi
8. Chief Commissioners and Commissioners, Customs, Central Excise and Service Tax, all India.
9. Notice Board/Website.

PROCEDURE FOR PHYSICAL HEARING OF APPEALS BY CESTAT

I. Introduction

The regular hearing of appeals by the Tribunal has been affected ever since the lock down was declared by the Government due to Covid 19 pandemic. Therefore, the system of hearing of cases through video conferencing, as an alternative mode which was adopted by the Courts and Tribunals in the country, was applied to hearing of urgent applications in CESTAT from 1 July 2020. In its endeavor to dispose appeals, the CESTAT entered into full fledged e-hearing through video conferencing in all its benches by issuing Public Notices dated 10 August 2020, 14 August 2020 and 16 August 2020. By Notifications dated 31 January 2021 and 16 February 2021, e-hearing was extended to all appeals including Larger Bench and Anti Dumping cases in its normal turn. The pandemic situation has now showed some improvement and the higher courts have, accordingly, shifted to physical hearing in phased manner. And, there is a growing demand from the Bar for physical hearing. Hence, the Hon'ble President, CESTAT considers it fit to shift to physical hearing on individual request in a phased manner, keeping e-hearing as the norm.

II. Procedure for listing

1. Any party desirous of getting an appeal heard physically may send a request, as prescribed in Annexure II, to the Registry by e-mail.
2. The appeal should be ripe for hearing in its normal turn or early hearing already granted or as per the direction of higher courts.
3. The Assistant Registrar, with the approval of the Senior Member available, will issue a cause list. The cause list will contain cases in

the order of seniority. The cause list will be uploaded on the website of the Tribunal every Thursday evening.

4. The parties who are called for the physical hearing may file the following in separate files.
 - a. **Brief synopsis** stating the facts;
 - b. **Written submissions** with reference to the paper book already submitted;
 - c. **Compilation** of relevant provisions of the statute and case laws.
5. The Brief synopsis/Written submissions/Compilation referred in paragraph 4 above shall be filed at least two days before the date of hearing with copy to the other side by e-mail. All such documents should be typed legibly on double space on A4 size paper, arranged in separate paragraphs and consecutively page numbered. The e-mail address of the Commissioner (Authorised Representative) at all Benches is available in the Tribunal's website.
6. The parties may file written submissions after the hearing is concluded, as may be permitted by the Bench.
7. For mention of cases, the Court Master may be informed one hour before the Bench sits.
8. The parties may, as far as possible, avoid seeking adjournment/pass over.
9. The Registry will maintain a physical hearing Register containing the details of the appeal, the names of Counsel and the Authorized representative, the Coram and the nature of the order passed. The Court Master shall maintain the Court Proceeding register as usual. Uploading of Court proceedings/Daily Orders/Final Orders shall be done in the same manner as is now being done.

III. E-mail addresses

The e-mail IDs for the Principal Bench and the Regional Benches are given below:

Sl. No.	Bench	E-mail address
1.	Principal Bench, New Delhi	cestatdel.e@gmail.com
2.	West Regional Bench, Mumbai	cestatmum.e@gmail.com
3.	East Regional Bench, Kolkata	cestatkol.e@gmail.com
4.	South Regional Bench, Chennai	cestatche.e@gmail.com
5.	South Regional Bench, Bengaluru	cestatbang.e@gmail.com
6.	West Regional Bench, Ahmedabad	cestatahm.e@gmail.com
7.	North Regional Bench, Allahabad	cestatall.e@gmail.com
8.	North Regional Bench, Chandigarh	cestatcha.e@gmail.com
9.	South Regional Bench, Hyderabad	cestathyd.e@gmail.com

IV. Protocol

1. On the scheduled date and time, the Counsel/party in person alone will be permitted to participate in the hearing. Each Counsel may be assisted by not more than two Counsel during the hearing.
2. The Counsel/party in person shall wait in the Bar Association Room for their turn as per the progress of the items in the cause list. They need to proceed to the court hall on intimation from the court staff or after their item is displayed in the telescreen. There will be an intervening time of

at least two minutes between every hearing, which is meant for sanitization of court rooms.

3. The files of Counsel/Authorised Representative shall mandatorily pass through UV sanitisation box before entering the court room.
4. The Counsel/Authorised Representative shall use the mike system and confine themselves within space provided in the tables for them within the acrylic sheet enclosure.
5. No paper/document will be allowed to be filed before the Bench at the time of hearing. Any document/paper book to be submitted to the Bench shall be filed at least one day in advance in the Registry.
6. All such documents along with the original files will be kept on the dais after sanitisation one day prior to the date of hearing.
7. The Counsel desirous of appearing in the court hall should submit double vaccination certificate/RTPCR test result of not less than 72 hours to the Bar Association and the same shall be declared in Annexure II form requesting for physical hearing. A list of such Counsel should be provided by the Bar to the Deputy Registrar/Assistant Registrar. The Commissioner (AR) may also send a list of Authorised Representative who are fully vaccinated to the respective Court Master. Only such Counsel/Authorised Representative would be permitted to enter the Court room. The Court Master attending the court shall hold the lists of the Counsel/Authorised Representatives who are fully vaccinated/keep a copy of the RTPCR test result produced by the Counsel.
8. The Counsel/Authorised Representative shall maintain the prescribed dress code during the hearing.

9. The Counsel may enter the Tribunal premise in staggered manner as per their item in the cause list. Every person coming to the Tribunal shall wear face mask, undergo thermal scanning and keep social distancing of six feet. Hand sanitizers will be provided outside the court room. For safety purpose crowding should not take place in the premises of the Tribunal. It is expected that the Counsel/party in person will vacate the Tribunal premise as soon as the hearing is over.

**REQUEST FORM FOR PHYSICAL HEARING OF APPEAL IN THE CUSTOMS, EXCISE
AND SERVICE TAX APPELLATE TRIBUNAL
(DELHI)**

1. Appeal No. :
2. Appellant :
3. Respondent :
4. Whether the appeal is due for hearing on its turn/Early hearing allowed :
5. Whether the appeal was earlier posted, If so, the last date of posting :
6. Whether any application is pending in the appeal :
7. Whether the Counsel/party in person is fully vaccinated* :
8. E-mail id to which intimation/cause list be sent :
9. Mobile No. :
10. E-mail Id and mobile no. of the other Party :
(Applicable only if the request is filled by the department)

* RTPCR test result of not less than 72 hours will have to be produced on the date of hearing if the applicant is not fully vaccinated.

VERIFICATION

I, (name.....), the Counsel/Authorised Representative for the Appellant/Respondent, have been duly authorized to appear for the physical hearing and solemnly state that all the particulars stated above are true and correct and I will abide by all the provisions of Public Notice No. 1 of 2021 dated 15.11.2021 for physical hearing of the of the above matter and will not seek adjournment of the date to be notified by the Tribunal.

Dated the day of2021

Appellant/Respondent

Note: The scanned copy of the signed application may be mailed to (cestatdel.e@gmail.com)