

F. No. 01(05)/Circular/CESTAT/2021
Customs, Excise and Service Tax Appellate Tribunal
West Block No. 2, R. K. Puram, New Delhi-110066

Date: September 21, 2023

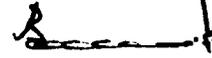
Notification No. 02 of 2023

In partial modification of Notification No. 4 of 2022 dated 20.05.2022, the Hon'ble President directs that the Tribunal will hear appeals/applications physically on all days except on Thursdays. On every **Thursday**, the appeals/applications will be heard by virtual mode by the Principal Bench at Delhi and all Regional Benches, on the request of either of the parties. If sufficient number of requests for e-hearing is not received for the purpose of listing the matters on the specified date of hearing, alternate list for physical hearing will be taken up on Thursday after the e-hearing list. If large number of requests for e-hearing are received, separate decision will be taken for hearing by virtual mode on other days as well.

Any party desirous of hearing their appeals/applications by virtual mode may send a written request as prescribed in Annexure I to the respective Registry by e-mail at least 2 weeks in advance. The procedures to be followed for virtual hearing are detailed in Annexure II.

The virtual mode hearings in the Tribunal will start from 19.10.2023.

By Order,



(Bineesh Kumar K. S.)
Registrar

Copy to:

1. SPS to Hon'ble President, CESTAT, New Delhi.
2. Members, CESTAT, New Delhi and all Regional Benches.
3. Deputy/Assistant Registrars, CESTAT, New Delhi and all Regional Benches.
4. Bar Association, CESTAT, Delhi/Mumbai/Kolkata/Chennai/Ahmedabad/Bengaluru/Allahabad/Hyderabad/Chandigarh.
5. Chairman, CBIC, North Block, New Delhi.
6. Chief Commissioner (AR), CESTAT, Delhi/Commissioner (AR) Mumbai/Kolkata/Chennai Ahmedabad/Bengaluru/Allahabad/Hyderabad/Chandigarh.
7. Director (Hqr), Department of Revenue, Ministry of Finance, North Block, New Delhi-110001.
8. Chief Commissioners and Commissioners, Customs, Central Excise and Service Tax, All India.
9. Notice Board/Website/Office Copy.

**REQUEST FORM FOR E HEARING OF APPEALS/APPLICATIONS BEFORE 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 Applicant has own Desktop/laptop/i pad with Internet connection and webcam, mike and speakers :
8. E mail id to which invitation to be sent :
9. Mobile No. : 1.
2.
10. Email id and Mobile no. of the other party (Applicable only if the request is filed by the department) :

VERIFICATION

I, (name.....), the Counsel/Authorized Representative for the Appellant/Respondent, have been duly authorized to appear for the e-hearing and solemnly state that all the particulars stated above are true and correct and I will abide by all the provisions of Notification No. 02 of 2023 dated 21.09.2023 for e-hearing of the above matter and will not seek adjournment of the date to be notified by the Tribunal. The soft copy of the documents filed/to be filed is the true copies.

Dated the day of 2023

Appellant/Respondent

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

PROCEDURE FOR E-HEARING OF APPEALS/APPLICATIONS BY CESTAT

(www.cestat.gov.in)

I. Introduction

The Hon'ble Supreme Court of India, in its Order dated 15.09.2023 in *Sarvesh Kumar vs. Registrar General, High Court of Punjab and Haryana* requested the Solicitor General of India to assist the Court on the availability of hybrid hearing in Tribunals including the Customs, Excise and Service Tax Appellate Tribunal. Notification No. 2 of 2023 is accordingly being issued for virtual hearing of appeals and applications.

II. Video Conferencing Platform

For conducting e hearing of appeals on video conferencing platform, Jitsi meet appears to be more adaptable since it has been tested successfully in the past. Jitsi meet is an open source software and is available for download at <https://play.google.com/store/apps/details?id=org.jitsi.meet>. The registration process is fairly simple and requires an e-mail address only.

III. Technical and Infrastructural Requirement

To have a proper hearing on the video conferencing platform it is necessary that the exchange of information should be seamless, without interruption. The minimum requirements are the following.

1. **Desktop/Laptop:** The system should have proper processor and RAM. The system should also be equipped with a webcam supporting HD video, inbuilt/external mike and speakers. Though i-pads of proper configuration can be used, mobile phones should be avoided as the hearing can be interrupted by incoming calls and screen size constraints.
2. **Internet Connection:** The internet connection should have good speed and it is advisable that no other device is connected to the wifi router/LAN during the hearing.

3. **Telephone/Mobile phone:** A telephone/mobile phone may be kept as an alternative mode for communication in case there is an unforeseen break in video streaming while using laptop.

IV. Procedure for listing

1. Any party desirous of getting an appeal/application heard by video conferencing may send a request, as prescribed in Annexure I of the Notification, to the Registry by e-mail.

2. The cause list will contain cases in the order the appeals were filed i.e. a case filed earlier will be listed first. The case should be ripe for hearing in its normal turn or early hearing granted by the Bench. The cause list will be uploaded on the website of the Tribunal every Thursday evening.

3. The parties who are called for the e hearing shall send copies of the following in separate files by e mail attachments.

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.

4. The Brief synopsis/Written submissions/Compilation referred in paragraph 3 above shall be filed at least one week before the date of hearing with copy to the other side by e-mail. All such documents should be typed on double space on A4 size paper, arranged in separate paragraphs and consecutively page numbered and must be legible such that they are readable on the screen.

5. The e mail address of the Commissioner (Authorized Representative) of each Bench is available on the Tribunal's website.

6. The Registry will send a mail to the Counsel/Authorized Representative at the e mail address as given in the request letter with a link inviting the parties concerned for hearing on the previous day.

7. The e hearing on the video conferencing platform is secured by a password which will be made known to the parties concerned on the date of hearing. The parties are required to enter appearance by accepting the invitation link as intimated and they must not share the password with any other person.

8. The parties will not normally be permitted to seek adjournment. Any request for adjournment under special circumstances must reach the Registry one day before the hearing by e-mal with copy to the other side. In such case, the Bench may, in its discretion, adjourn the hearing and the next date of hearing will be available in the link "Daily orders" /"court proceedings on www.cestat.gov.in.

9. If the party who has made a request for e-hearing does not wish to be heard through video conferencing and seeks to rely only upon the facts stated in the memo of appeal and/or written submissions then this fact shall be stated in the request form. It is also open to the other party to indicate whether they would like to be heard in person through video conferencing or not.

10. The Registry shall maintain an e-hearing Register containing the details of the appeal, date and time of hearing, the names of Counsel and the Authorized Representative, the Coram and the nature of the order passed. The SPS/Steno of each member in the Bench also will maintain similar Register for the record of the Member concerned. 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.

11. The Registry will send a monthly report on the number of request received for e-hearing, the number of cases listed, adjourned and disposed to the Registrar.

V. 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@gamil.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

VI. Protocol

1. Quality time during e-hearing is the norm and the parties should adhere to it. Only authorized Counsel/party in person/Department's Authorized Representative will be permitted to participate in the hearing through video conferencing.
2. The parties should join the link thirty minutes before the scheduled time for sound check and for meeting other technical aspects. This will ensure that in the event of any technical issues, another matter may be taken up and time is not wasted.
3. The parties are required to secure well in advance the device (desktop/laptop/I pad) connected to UPS or with sufficient battery charge along with web camera, microphone and speakers. Formal sitting arrangements as in an office environment with zero disturbance, adequate lighting and proper acoustics may be ensured in advance.
4. The link sent to the party is unique and they shall not share or forward the link to any other device, nor shall they enable others to join the hearing through video conferencing.
5. The effectiveness of e-hearing will depend on the quality of video streaming, both image and sound transmission. Hence, all parties may strive towards that end.
6. No party may record the proceedings or post any comments on the social media.

7. The dress code during the e-hearing are as follows:

a. For the Counsel

Male: Plain white shirt with a plain white neck band and black or white pant.

Female: White salwar-kameez/white saree with a plain white neck band.

b. For the Authorized Representatives

Male: Plain white shirt with black tie and black or white pant.

Female: White salwar-kameez/white saree.

VII. Standard Operating Procedure to join e-hearing on Jitsi meet platform

1. The parties will receive an invitation link for hearing from the Registry on the given e-mail addresses on the previous day of hearing.

2. The party concerned may click on the link provided in the mail, upon which a window will open. Enter the password given by subsequent mail on the date of hearing.

3. The party then enters the 'Jitsi Meet' room. The party is required to write his/her name with designation in the profile box which will appear after clicking on the three vertical dots found at the right side bottom corner and the name of the Appellant or the Respondent, as the case may be and the Appeal/Application/Cross Objection number(s) in the chat box at left bottom corner.

4. After joining e-hearing room, the parties may wait in mute mode for further instructions by the Bench.