



F.No. 390/Misc/3/2019-JC  
Government of India  
Ministry of Finance, Department of Revenue  
Central Board of Indirect Taxes & Customs  
(Judicial Cell)

New Delhi, dated 5th November, 2024

**INSTRUCTION**

To

1. All Principal Chief Commissioners/ Chief Commissioners (Customs, CGST & Central Excise);
2. All Principal Commissioners/ Commissioners (Customs, CGST & Central Excise);
3. Pr. ADGs/ADGs DRI (Adjn)/ DGGI (Adjn.); and
4. All Commissioners (Appeals) (Customs, CGST & Central Excise).

**Subject: Guidelines for conduct of personal hearings under CGST Act, 2017, IGST Act, 2017, Customs Act, 1962, Central Excise Act, 1944 and Chapter V of Finance Act, 1994 - regarding.**

Kind attention is invited towards Board's instruction dated 21.08.2020 on the subject cited above.

2. The instruction dated 21.08.2020, was amended vide Instruction dated 28.07.2022, whereby the said para 5, had been substituted as under:

*"The conduct of personal hearing by adjudicating/ appellate authority shall be done in the virtual mode only at the request of the assessee. The virtual mode of hearing shall not be mandatory. For the assesses not opting for the virtual mode, the personal hearing shall be taken in physical mode."*

3. The instruction in the subject matter, as amended, has been re-examined in the light of representations received subsequently. On re-examination of the subject matter, the amendment dated 28.07.2022 has now been withdrawn. With this change, the original instruction dated 21.08.2020 has been reinstated, making it mandatory for all departmental quasi-judicial/appellate authorities to conduct personal hearing for proceedings under the specified Acts through Video Conferencing (VC), i.e., in the Virtual Mode. Exception to allow personal hearing in Physical mode by the concerned authorities may be resorted to on receipt of specific request from the party concerned, and after recording the reasons for the same in writing.

4. This issues with the approval of competent authority.

Signed by Ajay Rai

Date: 05-11-2024 11:41:27

(AJAY)

Joint Secretary (Review)