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## 駐印度代表處經濟組 函

受文者：經濟部國際貿易局

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主旨：有關印度海關為因應新冠肺炎疫情並加速案件審理速度，將透過視訊會議方式進行公聽會，報請鈞察。



說明：

- 一、印度財政部中央間接稅及關稅委員會(Central Board of Indirect Taxes and Customs, CBIC)本(4)月27日發布公告(F. No. 390/Misc/2019-JC)表示，為因應新冠肺炎疫情(COVID-19)疫情並加速案件審理速度，在徵得原告或被告同意並符合社交距離(Social Distancing)規範下，將透過視訊會議(Video Conference, VC)方式進行海關公聽會。
- 二、CBIC昨(28)日並在推特(Twitter)中表示，依據1962年海關法(Customs Act, 1962)推動視訊會議，可創造虛擬的海關工作環境，確保社交距離規範，擴大使用資訊系統減少人員接觸，亦有利於進口商、出口商、列席者、律師、稅務人員、代理人提升工作效率，但參與視訊會議人員仍必須穿著合宜遵守適當服裝禮儀。
- 三、CBIC間接稅部門組長Rahul Shukla表示，採用視訊會議進行聽證會不僅可因應新冠肺炎疫情，減少面對面接觸，希望能

國際貿易局 109/04/30



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進一步加速案件處理速度減少失誤。財政部官員表示，印度海關這項措施係印度政府推動海關迅捷化(Instant Customs)的一部分，其他相關措施還包括，線上提問系統(Online Query Module)、間接稅文件電子處理系統(e-Storage and Computerized Handling of Indirect Tax documents, e-SANCHIT)、網路貨品登錄系統(Web Based Goods Registration)、電子發證系統(Electronic Processing of Licenses)、進口貨物報關單(Bill of Entry, BoE)查驗放行系統等。

- 四、企業界及此間會計服務業表示，經由視訊進行公聽會符合當前經商趨勢，尤其在這段疫情爆發期間商業活動紛紛暫停或減少，正可藉此消化累積案件，例如反補貼稅退稅(CVD Refund)、關稅退稅(Custom Duty Refund)及其他相關退稅案件等。印度政府為加速進口貨物通關速度，已於3月15日實施文件傳輸電子化，有效提升活性藥物成分(Active Pharmaceutical Ingredient, API)等相關原物料進口時效，協助產業共同對抗疫情。
- 五、CBIC自去(2019)年2月起持續推動通關系統迅捷化，希望藉此提升印度在世界銀行(World Bank)全球經商便利度(Ease of Doing Business)排名，因為跨境貿易(Trading Across Border)是影響排名的重要因素。
- 六、檢送CBIC公告如附件，併請鈞參。

正本：經濟部國際貿易局

副本：電子公文交換章  
2020/04/30 07:45:19

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

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New Delhi, dated 27 April 2020

INSTRUCTION

To

1. All Principal Chief Commissioner/ Chief Commissioner (Customs, CGST & Central Excise)
2. All Principal Commissioner/ Commissioner (Customs, CGST & Central Excise)
3. Pr. ADG/ADG DRI (Adjn)/ DGGI (Adjn)
4. All Commissioner (Appeals) (Customs, CGST & Central Excise)

**Subject:** Guidelines for conduct of personal hearings in virtual mode under Customs Act, 1962 – regarding

Board has been reviewing various procedures under the Customs Act, 1962, on account of recent outbreak of COVID-19 (Coronavirus) with a view to adopt measures to ensure social distancing, reduce physical presence, use modern information and communication technology systems and change conventional mode of work, in areas not covered by Customs ICES EDI system/ ICEGATE online gateway, by creating a virtual customs working environment.

2. While ensuring compliance with various guidelines and instructions issued by the Govt and public health authorities with a view to contain the spread of COVID -19, Board has decided that personal hearing, in respect of any proceeding under Customs Act 1962, given by various authorities, such as Commissioner (Appeals), original adjudicating authorities and Compounding authority, may be conducted through video conferencing facility.

3. Broad guidelines to conduct such virtual hearing are being provided so that ongoing Customs work of appeals and adjudications are completed expeditiously for quick delivery of justice - through quasi-judicial proceedings and in compliance of overall directions given by Hon'ble Supreme Court under Article 142 of the Constitution of India (refer Suo moto Writ (Civil) No. 5/2020). This would also facilitate importers, exporters, passengers, advocates, tax practitioners and authorized representatives to maintain social distancing while performing their work at ease, from a place of their choice.

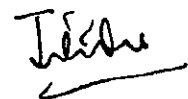
4. The guidelines for the conduct of virtual mode of personal hearing through video conferencing facility are as under:

- (i) In any proceedings before appellate or adjudicating authority under the Customs Act, 1962, the party, either as an appellant or a respondent, shall give his consent to avail the personal hearing before such authority, through video conferencing facility, at the time of filing his appeal or immediately after the issue of this instruction, in



the case of pending appeals/adjudication matter. He should also indicate his email address for correspondence etc.

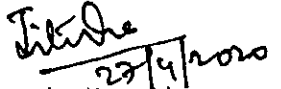
- (ii) The date and time of hearing along with a link for the video conference shall be informed in advance to the appellant/ respondent or their consultant/ counsel and the concerned commissioner representing revenue through the official email or electronic media of the adjudicating/appellate authority, giving the details of officer-in-charge who would provide assistance to the party, for conducting the virtual hearing. This link should not be shared with any other person without the approval of the adjudicating/appellate authority.
- (iii) The advocate/ consultant/ authorized representative, appearing on behalf of the party, in virtual hearing, should file his *vakalatnama* or authorization letter along with a copy of his photo ID card and contact details to the adjudicating/appellate authority through official e-mail address of the concerned authority after scanning the same. All persons participating in the video conference should be appropriately dressed and maintain the decorum required for such an occasion.
- (iv) Virtual hearing through video conference shall be held from the office of adjudicating/appellate authority or any official video conference facility set up in the office of the adjudicating/appellate authority.
- (v) The virtual hearing through video conference will be conducted through available applications like VIDYO, or other secured computer network. The appellant/respondent 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, as given in point (ii) above.
- (vi) In case where the party/ his representative wishes to participate in the virtual hearing proceeding along with their advocate, they should do so under proper intimation to the adjudicating/ appellate authority as mentioned at point (ii) above. They may participate in virtual hearing along with their advocate/ authorized representative or join the proceedings from their own office.
- (vii) The submissions made by the appellant 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 appellant through email ID provided by advocate/ appellant/ respondent, within one day of such hearing.
- (viii) If the, appellant/their representative wants 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 adjudicating/appellate authority.
- (ix) If, however, the appellant/their representative do not resend the above e-mailed record of personal hearing within 3 days of receipt of such e-mail as at point (viii) above, it will be presumed that they agree with the contents of e-mailed record of personal hearing and adjudicating authority/appellate authority will proceed to decide the case accordingly. No modification in e-mailed record of personal hearing will be entertained after 3 days of its receipt by appellant/their representative. The



date of receipt of the email by the appellate/adjudicating authority will not be counted for this purpose.

- (x) The record of personal hearing submitted in this manner shall be deemed to be a document for the purpose of Customs Act, 1962 in terms of section 138C of the said Act, read with Section 4 of the Information Technology Act, 2000.
- (xi) If the party/ advocate prefers to submit any document including additional submissions during the virtual hearing, he may do so by self-attesting such document and a scanned copy of the same may be emailed to the adjudicating/appellate authority immediately after virtual hearing and in no case after 3 days of virtual hearing. The date of the hearing will be excluded for this purpose.
- (xii) Any official representing the Department's side can also participate in the virtual hearing through video conferencing. The Commissionerate concerned shall inform the details in advance regarding such participation, on receipt of intimation as mentioned at point (ii) above.

5. The aforesaid guidelines will *mutatis mutandis* would apply to personal hearings granted under Central Excise Act, 1944 & Chapter V of Finance Act, 1994. Suitable Trade Notice/ Standing Order may be issued for guidance of the trade and industry. Difficulties, if any, faced in implementation of this instruction may be brought to the notice of the Board immediately.

  
23/4/2020  
(Jitendra Kumar)  
J.S. (Review)