

Office of the
Maharashtra Sales Tax Tribunal,
7th Floor, Old Building,
GST Bhavan, Mazgaon,
Mumbai - 10.

Trade circular

No. MSTT/Video Conferencing/2024/B- 225, Mumbai, Date: 12-02-2024

Trade Circular No. 01 of 2024.

Subject: Procedure for e-Hearing of appeals before
The Maharashtra Sales Tax Tribunal.

Gentlemen /Sir /Madam,

Background:-

The hearing is an integral part of any Appeal proceeding. With advent of new technology, it is necessary to use these technologies to ease the experience of Appeal hearing. It is incumbent upon the Maharashtra Sales Tax Tribunal (hereinafter referred to as 'MSTT') administration to provide these facilities to Appellant, so if desirous, he can appear online before MSTT from his office or place of convenience to plead his case.

As part of the facilitation to the Appellants, MSTT, has developed mechanism for conducting e-Hearing or virtual hearing or video hearing (hereinafter referred to as "e-Hearing") whenever required during the Appeal proceedings pending before MSTT. To conduct e-Hearing smoothly or without any hitch, following instructions are being issued by way of Trade Circular for the benefit of the Appellants as well as their Authorized Representatives:-

1. Filing of Appeal:-

Appellants have to file Appeal application physically and get it admitted as per current MSTT Regulations for admission of Appeal before MSTT. Appellants are advised to attach the necessary submissions and/or documentary evidences as required or as desired while filing these applications. Filing of Appeal application with detail submissions and necessary documentary evidence will reduce the further submissions during the e-Hearing of Appeal proceedings and will ultimately help in early disposal of Appeals.

1.1 Submission of request letter for e-Hearing of Appeal:-

The Appellants or the Authorized Representative can request for e-Hearing of an Appeal or bunch of Appeals, in cases where these bunch of Appeals are needed to be heard together.

Please note that, the matters which are listed on MSTT current monthly board will only be taken up for e-Hearing.

If early hearing is sought in an Appeal which is not listed in the monthly board, then the procedure laid down in the MSTT regulations needs to be followed to get it listed for early hearing.

2. The guidelines/instructions for e-Hearing are as follows:-

- 2.1 If the Appellant or his Authorized Representative wants to avail facility of e-Hearing, then Appellant or Authorized Representative is required to file an application for e-Hearing before the Registrar at Mumbai/ Assistant Registrars of the MSTT at Nagpur and Pune Bench at least eight days before desired date of e-Hearing.

- 2.2 Appellant or his Authorized Representative has to submit a copy of such request letter first with the Office of the Joint Commissioner of State Tax (Legal) at Mumbai and at respective Deputy Commissioner of State Tax (Legal) at Pune and Nagpur and then submit the request letter to the Registrar/Assistant Registrar with the proof of acknowledgment of letter submitted to the Joint Commissioner of State Tax (Legal) at Mumbai or the Deputy Commissioner of State Tax (Legal) at Pune and Nagpur.
- 2.3 Appellant or Authorized Representative will not be permitted to submit any written submission at the time of e-Hearing. Hence, if Appellant desires to file any submission, it has to be done along with the request application or at least four working days, before e-Hearing and a copy of submission needs to be submitted to the Joint Commissioner of State Tax (Legal) at Mumbai or respective Deputy Commissioner of State Tax (Legal) first, and thereafter in three set of copies to Registrar/Assistant Registrar along with proof of submission made to the Joint Commissioner of State Tax (Legal) at Mumbai or Deputy Commissioner of State Tax (Legal) at Pune and Nagpur.
- 2.4 The request letter for the e-Hearing must contain following details of Appellants as well as Authorized Representative:-
1. Appeal Number
 2. Name of the Appellant
 3. In case Appellant is non-proprietary, then name of Director, Partner, Employee, etc.
 4. Mobile number of the Appellant or person at Point no. 3 above

5. E-mail id of Appellant or person at Point no. 3 above
6. Name of the Authorized Representative
(Person who is going to appear before bench)
7. Designation (CA, Advocate, STP, Employee)
8. Mobile number of the Authorized Representative
9. E-mail id of the Authorized Representative
10. Authority letter issued to authorized representatives by the Appellant (If not submitted by earlier)
11. Tribunal Bench number to which Appeal is allocated

Any further communication regarding e-Hearing will be made only on e-mail ids of the Appellant and Authorized Representative provided in request letter. Appellant and Authorized Representative has to ensure that proper e-mail ids are given in the request letter.

3. Fixing of the e-Hearing date:-

After receipt of e-Hearing request application, the Registrar/Assistant Registrar will confirm whether required information mentioned above at Point No. 2.4 is filled by the Appellant/Authorized Representative and the request letter and/or submissions, if any, are also submitted to the Joint Commissioner of State Tax (Legal)/Deputy Commissioner of State Tax (Legal), Pune and Nagpur.

After consulting the Bench Members and communicating with the Applicant/Authorized Representative on the given mobile number, the date of e-Hearing will be fixed as mutually agreed. The date decided will be communicated to Appellant/Authorized Representative, Joint Commissioner of State Tax (Legal)/ Deputy

Commissioner of State Tax (Legal) and Registrar/Assistant Registrar by way of e-mail by the respective Bench Inspector/TA. So far as possible hearing date will be decided as per mutual convenience, but in case of non-agreement, decision of MSTT Bench regarding date and time of e-Hearing will be final.

4. e-Hearing through MS-Teams application:-

- 4.1 In order to enable e-Hearing, MSTT has decided to use MS-Teams application to conduct the e-Hearing in Appeal proceedings before it.
- 4.2 The use of MS-Teams application shall be done for those matters where request for e-Hearings are received. The Appellant or his Authorized Representative when desirous of e-Hearing should download MS-Teams Application. Appellant/Authorized Representative to ensure good quality internet connection. The respective Bench Inspector to which the Appeal pertains will create the hearing link by using MS-Teams application and schedule hearing date and time. The Bench Inspector/TA will then send link of such hearing to the e-mail ids of Appellant and Authorized Representative well in advance on e-mail ids given by the Appellant on the request letter submitted. The Bench Inspector/TA will also communicate link through e-mail to the Joint Commissioner of State Tax (Legal)/DC (legal) on the e-mail ids provided by him for e-Hearing purposes. The intimation and the link should be provided well in advance by the Bench Inspector. The Appellant and the Authorized Representative can attend the hearing on MS-Teams application by clicking on this link and connect on the MS-

Teams application on scheduled date and time. The Appellant and Authorized Representative can join hearing together using one link or separately using the links provided on their respective email ids.

4.3 Departmental Representative has to attend hearing in person before the MSTT Bench compulsorily. However, in exceptional circumstances if Joint Commissioner of State Tax (Legal) requests, the MSTT to allow Departmental Representative to appear online, then looking into reasonable cause, the Departmental Representative will be permitted to attend e-Hearing online. The Departmental Representative (DR) representing department can join the e-Hearing by clicking the link provided. In case Department desires to appoint Special Counsel in an appeal taken up for e-Hearing then if desirous, Special Counsel can attend hearing online or in person any time during hearing process. If Special Counsel desires to join online, then Departmental representative with approval of Joint Commissioner of State Tax (Legal) needs to communicate with the Registrar/Assistant Registrar the name and e-mail ids of the Special Counsel along with the authorization letter and link will be sent to the Special Counsel to join e-Hearing online.

4.4 If the DR/Special Counsel wants to submit written submissions in cases scheduled for e-Hearing, then it is incumbent on the DR/Special Counsel to submit such written submission well in advance i.e. two to three days prior to e-Hearing in three copies physically to the Registrar/Assistant Registrar and also to send same submission in pdf format to the e-mail ids provided by Appellant and his Authorized Representative. The Registrar of the MSTT should be kept

in 'cc' in such e-mails. E-mail id of the Registrar/Assistant Registrar will be provided to all concerned.

- 4.5 The persons attending e-Hearing shall keep identity proofs with them. The MSTT Member/Bench Inspector, if required, can ask for showing the identity proof to the persons attending the e-Hearing for security purpose and genuineness of online hearing. The MSTT and other persons attending online e-Hearing should ensure hassle free and high-speed internet connection well in advance before the start of e-Hearing.
- 4.6 If it is not possible to DR or Appellant/Authorized Representative to attend e-Hearing, he/she shall communicate the same in advance and put up adjournment letter to Bench Inspector in advance, he should also send copy of the same to Appellant/Authorized Representative and/or DR on e-mail and the Registrar should be kept in 'cc' of such mails.
- 4.7 So far as possible, hearing time and date may be decided mutually by MSTT, Appellant and DR. However, decision of MSTT Member will prevail in case of disagreement.
- 4.8 During the e-Hearing, if more than one person is involved, all persons shall present their contentions one by one as directed by MSTT. Another person shall not intervene during the presentation of matter by first presenter. In short, an orderly hearing is expected during the e-Hearing.
- 4.9 At the end of e-Hearing, the Bench Inspector will again communicate to Appellant/Authorized Representative/DR and Special Counsel if any, that on such and such time, e-

Hearing was conducted and also communicate the status of hearing i.e. whether hearing is finished or likely to be continued on another date and also communicate next date of e-Hearing.

4.10 The Appellant, Authorized Representative and DR will revert to the Bench Inspector by sending a 'noted' e-mail.

5. This process of e-Hearing can be repeated for several times. But care should be taken to create proper record of e-Hearing.
6. Standard protocol and etiquettes including proper dress code shall be observed by the Officers/Authorized Representatives and all other attendees for such e-Hearing.
7. In cases where explanation of facts and of legal provisions or other references is required in detail and if it is necessary for hearing in person, the MSTT may opt to conduct personal hearing by physical presence of everybody.
8. The MSTT may also call for presentation and submission of documents or books of accounts in person for verification.
9. Appellant may also request the MSTT to conduct physical hearing with reasonable cause for requesting physical attendance during the e-Hearing proceedings. In such circumstances, the same will be carried out in person with mutually suitable time of the MSTT and the Appellant.
10. The guidelines of this circular are procedural in nature and hence, cannot be made as interpretation of provisions of law. These are subject to any change as decided by the MSTT and changes, if any, would be informed in due course. It is requested to bring the

contents of this circular to the notice of the Members of Sales Tax Tribunal Bar Association, The Goods and Services Tax Practitioners' Association of Maharashtra, CA Association, various dealers associations, etc.

It is requested to bring the procedure laid down in this circular to the notice of all the members of Associations of Trade, Industry and Professionals.


(Pramod S. Tarare)
President
Maharashtra Sales Tax Tribunal,
Mumbai

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Copy forwarded to:

- 1) The Commissioner of State Tax, Maharashtra State, Mumbai.
- 2) All Judicial Members and Technical Members of MSTT.
- 3) The Joint Commissioner of State Tax (Legal) and DC (Legal) at Pune and Nagpur through the JC (Legal), Maharashtra State, Mumbai.
- 4) The Joint Commissioner of State Tax (Mahavikas) with request to publish this circular on the department's website.
- 5) The Additional Commissioner of State Tax of Pune and Nagpur Zone.
- 6) Sales Tax Tribunal Bar Association.
- 7) The Goods and Services Tax Practitioners' Association of Maharashtra.


(Dhananjay Mhaske)
Registrar
Maharashtra Sales Tax Tribunal,
Mumbai.