THE MAHARASHTRA SALES TAX TRIBUNAL

Date:- 27/07/2020

Outward No.

CIRCULAR

The judicial functioning of the Maharashtra Sales Tax Tribunal has been severely restricted because of Covid-19 pandemic and resultant lockdown in Mumbai, Pune and Nagpur since 23rd March 2020.

On 8th June 2020, all the Benches of this Tribunal started restricted functioning with respect to extremely urgent judicial matters pursuant to "unlock -1" and "mission begin again"; all Benches of this Tribunal are working with 15% staff attendance.

Having considered enormous increase in Covid- 19 positive cases, physical functioning of this Tribunal has become impossible. In these circumstances, hearing of extremely urgent matters by video conferencing and virtual functioning of Tribunal has become expedient. The module for filing E- Appeals and other matters is in progress.

In view of Covid-19 pandemic situation, it is imperative to issue following instructions to commence virtual functioning of Tribunal.

I. **E-filing of the matters-**

a) All dealers/ assessees or stakeholders are requested to file their appeals/ applications which are required to be filed under the provisions of the Bombay Sales Tax Act, 1959, Central Sales Tax Act, 1956, Maharashtra Value Added Tax Act, 2002 etc. through soft filing on e-mail address of the Tribunal at Mumbai, Nagpur and Pune; as per respective jurisdiction.

E-mail address of Maharashtra Sales Tax Tribunal, Mumbai- msttmumbai@gmail.com

E-mail address of Maharashtra Sales Tax Tribunal, Nagpur- msttnagpur@gmail.com

E-mail address of Maharashtra Sales Tax Tribunal, Pune- msttpune@gmail.com

b) All stake holders are requested to file their matters on aforementioned e-mail addresses strictly in the single PDF file, not exceeding 25MB for each matter; separately year wise and Act wise.

c) E-mail with multiple PDF files will not be considered. Only the emails having an attachment of a single consolidated PDF file of all the documents will be processed.

d) The soft filing of appeals or matters must be chronologically correct as per the respective provisions of law and it should be replica of hard copy as if Appeal or matter is being filed physically.

e) The Registrar or Assistant Registrar shall scrutinize the matters received on e-mail and communicate the objections, if any, to the concerned on e-mail. The office objection is required to be complied within 7 days from the date of communication; otherwise such matter will not be treated to have been filed.

f) If Appeal/ matter is found to be properly presented, the Registry shall issue the Registration number to the matter and same shall be communicated to the stakeholder, and the e-mail communication shall be treated as acknowledgement and the date of receipt of e-mail incorporating the PDF soft copies of the matters shall be treated as the date of filing.

g) The Joint Commissioner of State Tax (Legal) is requested to communicate the e-mail ID and mobile numbers of all Government Representatives so as to enable Registry to incorporate the same in the mailing list.

h) In case, where the appellant/ applicant directly files the matters, then he or she will have to file such matters with the letter of authorization by the competent person of organization along with the copies of Aadhar card and PAN card of signatory. In absence of such authorization and id proof, matters will not be treated to have been filed.

i) The stake holders are allowed to file the matters in soft copies subject to condition to file "Letter of Assurance" to supply the 5 sets of hard copies alongwith the Court Fee stamp within 2 months after normalcy of COVID-19.

j) The Stake holders will have to file the "Letter of Assurance" on the letter head of the party or consultant jointly signed by the appellant/ applicant and AOR/ Tax Consultant with rubber stamp mark of their designation at the time of soft filing of the matters in prescribed format. In case where an appellant/ applicant directly files the matters, it will have to submit "Letter of Assurance" signed by the Authorized Signatory before the Notary in a prescribed format. The prescribed format is annexed herewith as "Annexure-A".

k) If stake holder fails to supply the 5 sets of hard copies along with the required Court Fee stamp, then such matters will be treated as deemed to have not been filed, and any relief granted in such matters shall be withdrawn with immediate effect. Any objection raised with regard to compliance of this condition shall not be entertained in any manner.

l) Any further submission/ application after filing of the matters should clearly show registered number of the respected matter communicated by the Tribunal at the time of filing of the matters. In every correspondence, Appeal No./ Second Appeal No./ R.A. No./ Misc. No. of the respective matter, period, name of the Party and Bench number should be mentioned at the subject of the e-mail and should be sent through "reply mode only" to the Registry, and not by way of fresh e-mail. Every communication of the matter may be by reply mode only.

II. VIDEO CONFERENCE HEARING –

a. To start with the virtual hearing of the matters, all the stake holders are requested to communicate their e-mail id and mobile numbers to the Registry branch to avail the facility and benefit of virtual hearing, which shall be treated as registered e-mail ID for all further communication.

b. All the stake holders will have to install the **Microsoft Team** application in their smart phone/ laptop/ desktop with internet connectivity at their own cost for availing the benefit of video conference hearing.

c. Time of Virtual Hearing- Virtual hearing of the Tribunal will be conducted during the office hours of all working days except Saturday, Sunday and Public holidays.

d. **For Urgent Hearing-** All the stake holders are requested to submit the application by e-mail for urgent hearing request with the reasons and proof of emergency to President at main seat and Judicial Member at Pune and Nagpur. On verification of the merits of early hearing request, grant or refusal of request will be notified as early as possible. Matters of early hearing will be given priority for virtual hearing and same will be notified to the parties by email.

e. **For Preliminary Hearing** - Pending matters of preliminary hearing will be notified in a chronological order on the first come first basis; after the completion of early hearing matters.

f. Registry branch will inform the stake holders to connect on Microsoft Team app through internet for video conferencing at the time of calling the matters. For any inconvenience, the stake holder will inform in advance to Registry Branch for being not able to connect for virtual hearing or to keep the matters for last or adjournment.

g. During the virtual hearing, the matters will be taken up for hearing in chronological order. During the video conference hearing, if one party is submitting the case, then another party should not intervene. For further submission, either party may raise the finger for seeing permission to submit in the case.

h. The ID and password for joining the virtual hearing, will be informed by the Registry branch before 30 minutes of virtual hearing. If stake holder is not in a position to attend the virtual hearing, then he or she will immediately inform the Registry Branch; so that another matter can be taken up.

i. After virtual hearing, both parties should send online 'Pursis' after closure of argument stating that they have argued the matter finally and party may submit written notes of argument in not more than 500 words. The Pursis and written notes of argument must be sent in reply mode only.

j. The appellant/ respondent shall preserve all original documents, of which soft copy/ PDF has been submitted in the matter and it shall produce all original documents after normalcy of COVID-19. Non-compliance of this direction shall render the interim relief vacated.

k. The Board of the virtual hearing will be notified on the website of the Tribunal.

l. The dress code during virtual hearing will remain as usual.

III. TIME SCHEDULE FOR SOFT FILING AND VIRTUAL HEARING -

a) **For soft Filing-** The stake holders will be at liberty to file matters on e-mail address of Tribunal in a single PDF file not exceeding 25 MB separately for year wise and Act wise.

b) **For Virtual Hearing** – the matters in nature of urgent hearing will be notified by e-mail. After completion of the early hearing matters. Delay condonation matters and other Miscellaneous applications will be taken up for virtual hearing. The cases pending for hearing on regular Board shall be adjourned and next dates shall be notified on the website of the Department

IV. GENERAL INSTRUCTIONS-

a. All the stake holders shall strictly observe the above instructions and guidelines in the letter and spirit for soft filing and virtual hearing.

b. Stake holder will continue e-mail address for soft filing once adopted. If there is any change in e-mail address, stake holders have to inform to the Registry branch.

c. At present the Tribunal is functioning with only 15% staff; therefore, your proper soft filing will enable the Registry to offer you better service.

d. During the virtual hearing, submission shall be precise, which will help in speedy delivery of justice.

e. Virtual hearing is subject to free flow of network. For any technical glitches in the network, the Registry branch will inform the stake holders.

f. Above all instructions are subject to change in the unforeseen circumstances of COVID-19.

g. In case of any difficulties, the stake holders are requested to contact the Registrar of the Tribunal.

h. The aforesaid instructions shall be amended or modified in case of technical difficulties in implementation and such modification shall be brought to the notice of all concerned.

i. The aforesaid instructions shall remain in force until further orders.

President

Maharashtra Sales Tax Tribunal

Mumbai

<u>Copy To</u>:- 1] **The Commissioner of Goods And Service Tax**
Maharashtra State, Mumbai.

2] **The Joint Commissioner of Goods And Service Tax (Legal)**
Maharashtra State, Mumbai

3] **President**, The Sales Tax Tribunal Bar Association

4] **President**, All India Federation of Tax Practitioners (WZ)

5] **President**, The Goods And Service Tax Practitioners Association of Maharashtra

(On the Letter Head of stakeholder or its Consultant)

Annexure –A

(Letter of Assurance)

BEFORE THE HON'BLE MAHARASHTRA SALES TAX TRIBUNAL

In the matter of

M/s. -------------------

V/S

State of Maharashtra

In the aforementioned case, we have filed the Appeal/ Second Appeal/ Revision Application/ Reference Application/ Rectification Application/ Miscellaneous Application under the provisions of _______________(mention name of the Act), through E-mail for the accounting year _______________.

We know that as per regulations of the Maharashtra Sales Tax Tribunal, it is necessary to submit 5 sets of hard copies in each matter along with the requisite Court Fee stamps. However, we could not submit five sets of hard copies in the above matter due to COVID-19 pandemic. In view of the facility of e-filing provided by the Hon'ble Tribunal, we have submitted the above matter by way of soft filing on the e-mail address of the Tribunal. We assure the Hon'ble Tribunal that we shall submit the five sets of hard copies of this matter with Court Fee Stamps within two months from the date of e-filing of the matter.

We know that on failure to submit five sets of hard copies within two months after normalcy of COVID-19, the present matter shall be deemed to have been withdrawn and any relief granted with regard to that matter will stand withdrawn forthwith. We undertake that we will not raise any objection with regard to this compulsion.

We submit this assurance with a sound mind and without being influenced by anybody. Al the statements made hereinabove are true and correct, and same will be binding on us unconditionally.

Yours Faithfully,
Signature of AOR/ Consultant
with Rubber Stamp

Signature of Appellant/ Applicant
With Rubber stamp of
Authorized Signatory