

COMMISSIONERATE OF CT & GST, ODISHA
FINANCE DEPARTMENT, GOVERNMENT OF ODISHA

No. v-25/1/2016-CT-CCT - 7113/CT & GST, Dated 30-07-2020

To,

All Additional Commissioner of CT & GST (Appeal)
All Heads, All Territorial Ranges
All Heads, All Territorial Circles

Sub: Standard Operating Procedure for Assesses / Tax Consultants for hearing of Adjudications / Appeals / Revisions through Video Conferencing.

Madam / Sir,

In view of the current COVID Pandemic and the orders of Government relating to restriction of entry of public into Government offices, it has become essential to put in place an alternative process for carrying out the adjudication / appeal / revision hearings by the respective tax authorities under the CT & GST Organisation in the State. In order to comply with various guidelines and instructions issued by Government and public health authorities to contain spread of the COVID infections, it has been decided to put in place an alternative mechanism for public hearings in respect of proceedings through virtual platform using the currently technology and platforms, till the general government guidelines permit physical interaction at government offices.

The detail guidelines for making personal appearance for hearings in proceedings through virtual platform is broadly given below:

A. FILING

VAT / CST / ET etc. Cases:

1. The Assesses / Tax Consultants shall file documents through email along with all the relevant annexures, affidavits, duly scanned in PDF format to the official e-mail ID of the respective *Adjudications / Appeals / Revisions* Authority (henceforth referred to as Authority).
2. Along the above email, the Assesses / Tax Consultants will send a summary of the case and all case-laws which may be cited. The summary shall include, quotes of the relevant portions of the case laws.
3. The Assesses / Tax Consultants / his representative should also attach a Photo ID card and scanned copy of his signature as signed in the Vakalatnama / authorization letter

and his e-mail address, valid mobile phone number in the email sent to the Authority. The email ID and mobile number provided in this email will be used for all correspondences relating to the personal hearing through VC.

4. An undertaking by the authorized representative shall also accompany such documents that since there is difficulty in filing the said documents by physical mode, the same are being filed as scanned copies/ PDF and that at the earliest feasible time, the original, hard copies shall be filed with the authority as an exact replica of what was filed online.
5. Only PDF files of scanned copies would be permitted for submission. Data sheets would be made in Microsoft Excel format.

GST Cases:

1. The Assesses / Tax Consultants will have to file appeal / compliances through the GST Common portal using the process therein. While filing such appeal / compliances, all related documents etc. as required under the provisions of GST, shall be uploaded through the GST Common Portal. The Assesses / Tax Consultants will have to follow the process of filing appeal / compliances for GST cases as per the provisions under GST Law.
2. The Assesses / Tax Consultants shall submit the physical documents before the Appellate Authority as per the provisions under GST law.
3. The Assesses / Tax Consultants should send an email containing the Photo ID card and scanned copy of his signature as signed in the Vakalatnama / authorization letter and his e-mail address, valid mobile phone number to the Authority (official email ID). The email ID and mobile number provided in this email will be used for all correspondences relating to the personal hearing through VC.

B. HEARING

1. The bench clerk / OSD, after scrutinizing, will place all the documents before the Authority. Once the matter is considered for hearing, the Authority will intimate the Assesses / Tax Consultants through email, whatsapp / SMS about the details of date and time slot allotted for hearing their matter through VC at least three days prior to the actual date of such scheduled hearing. The copy of the notice sent by the

Authority shall clearly specify his email and mobile number.

2. The date and time of hearing along with the link for VC shall be informed well in advance to all the concerned parties giving the details of the officer in-charge (OSD to Appellate Authority / Dealing Assistant / Peskar etc., as the case may be) who would assist in the proceeding. The link should not be shared with any other person not connected with the hearing without prior approval of the Authority.
3. The Authority shall first allot one time slot to the appellant. In case, the VC did not take place as per the first time slot due to some unavoidable circumstances, the Authority shall allot another time slot as per the earliest available time for hearing. Such time slots will be intimated through email, whatsapp / SMS to the Assesses / Tax Consultants.
4. The Assesses / Tax Consultants are requested to present their arguments through video conferencing from their respective offices/residences only.
5. Uniform practice of virtual hearings shall be adopted and implemented by all the Authorities. Both the officers as well as the Assesses / Tax Consultants may make best possible efforts to equip themselves with operational knowledge of the software and the required infrastructure.
6. It is needless to mention that the Assesses / Tax Consultants as well as the Authority are to be formally dressed in a well-lit, quiet room for clear and proper hearing of the proceeding.
7. The virtual hearing shall be held from the office chamber of the Authority. In case Assesses / Tax Consultants wishes to participate in the hearing process along with other legal counsel, they should do so under proper intimation to the Authority.
8. The submissions made by the Assesses / Tax Consultants through VC will be reproduced 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 shall be sent to the appellant through email as provided by the Assesses / Tax Consultants within two days of such hearing.
9. The softcopy of the record of personal hearing as referred to in paragraph 8 above, shall be returned by the Assesses / Tax Consultants to the Authority through email, either approved or otherwise within three days of receipt by him. If it is not returned within the time prescribed above, it would be presumed that the Assesses / Tax

Consultants “have nothing to say” relating to the record of personal hearing as referred to in Paragraph 8.

10. No additional documents / written submissions, etc. shall be entertained after three days from the receipt of the record of personal hearing. The date of personal hearing shall be excluded for this purpose.
11. All uploading, receipt and hearing will be done between 10.00 AM to 5.30 PM on each working day, strictly. Any correspondence in this regard beyond the above-mentioned time shall not be considered as a part of the proceeding.

C. IT RELATED PROCESS / PROTOCOLS

For the above-mentioned purpose, the Platform “JITSI Meet” will be used by this organization. It is a fully encrypted open source platform available for free.

The VC has to be initiated by a Host (the Authority) and can be attended by the participants i.e. Assessors / Tax Consultants etc. (Invitees). The platform is easy to use and can be hosted from anywhere using basic computer hardware. The invitees can always join the VC using their compatible smartphone / laptop or equipped desktops. ***The required devices, connectivity with adequate bandwidth etc. for the Invitee shall be arranged by the invitee to be able to join the virtual meeting.***

In addition to JITSI Meet, Google Meet or Zoom can also be used depending upon mutual convenience.

System Requirements:

Host:

- (i) The Authority will create the scheduled VC using JITSI Meet for which no account is required to be created. However, in case of Google meet or Zoom, the Host will need to create an account by doing one time registration in the respective portal.
- (ii) A Desktop or Laptop Computer running Windows or Linus or Mac OS (preferably latest versions) to be used as the HOST Computer.
- (iii) An updated browser like Google Chrome or Firefox or Microsoft Edge
- (iv) A web camera in case of a Desktop. In case of a Laptop, the web camera is usually integrated
- (v) A microphone in case of a Desktop Computer. In case of a Laptop, mic is usually integrated

- (vi) An Audio output device like speakers in case of a desktop. In case of a Laptop, speakers are integrated.
- (vii) A stable broadband internet connection or 3G / 4G mobile connection with adequate data balance

The Invitee:

- (i) The Invitee does not require to create any account to attend a VC through JITS Meet. In case of Google Meet, the Invitee needs a Gmail account. In case of Zoom, the invitee does not need an account.
- (ii) A Desktop or Laptop Computer running Windows or Linux or Mac OS (preferably latest versions) or compatible smartphone
- (iii) An updated browser like Google Chrome or Firefox or Microsoft Edge in case of a desktop / laptop
- (iv) A web camera in case of a Desktop. In case of a Laptop, the web camera is usually integrated.
- (v) A microphone in case of a Desktop Computer. In case of a Laptop, mic is usually integrated.
- (vi) An Audio output device like speakers in case of a desktop. In case of a Laptop, speakers are usually integrated.
- (vii) A stable broadband internet connection or 3G / 4G mobile connection with adequate data balance.
- (viii) The VC platform so chosen to be used may be used by downloading an app from the respective website, if the Invitee desires to use the app to join the VC. The Invitee may use the browser to join the VC also.

The Process:

- (i) The Authority will schedule the personal hearings for all cases as was being done in case of physical hearings.
- (ii) On each of the schedules, the Authority will initiate a VC in JITS Meet website. This can be done shortly before scheduled time of the VC also, in which case, the link will have to be shared with the invitee at that time.
- (iii) Once a VC is scheduled, a meeting link will be available for sharing with the invitees.
- (iv) The invite link will be sent by the Authority to the respective taxpayer / Advocate / Representatives through email / whatsapp.

- (v) The Authority will initiate the VC on the schedule and wait for the taxpayer / Advocate / Representatives to join.

The Protocol:

- (i) These VCs will be treated as personal hearings by the Authority.
- (ii) The Authority will act as the Host for such Video Conferencing.
- (iii) The Authority will keep a record of all VC timings in advance.
- (iv) The Authority will intimate the concerned taxpayer / Advocate / representative of the schedule of the VC well ahead of the scheduled time as discussed above.
- (v) The intimation along with invite to the VC should be sent through email and whatsapp from the Authority.
- (vi) All such schedules are to be recorded on a register for all such cases for future reference and the email to the invitees will be treated as intimations for personal hearing
- (vii) After joining a VC, the Invitee should keep his Audio in "Mute" mode until he desires to speak. Leaving the mic open will create audio noise through the VC.
- (viii) Usually one attendee i.e. either the Host of the Invitee should talk at one time to avoid undue noise.

In case of any technical difficulties, the Authorities may seek the help of the programmers / Jr. programmers / Data Entry Operators posted at field offices. Efforts should be made by the Authorities to conduct such VCs regularly by their own self.

Yours faithfully,

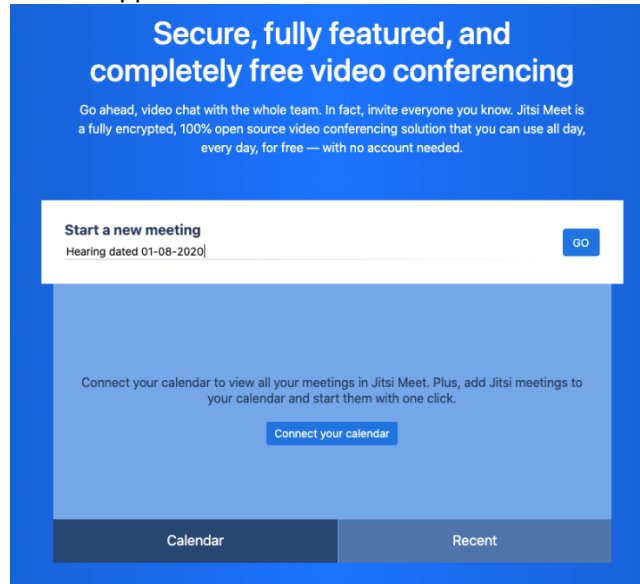
Sd/-

**Commissioner of CT & GST
Odisha**

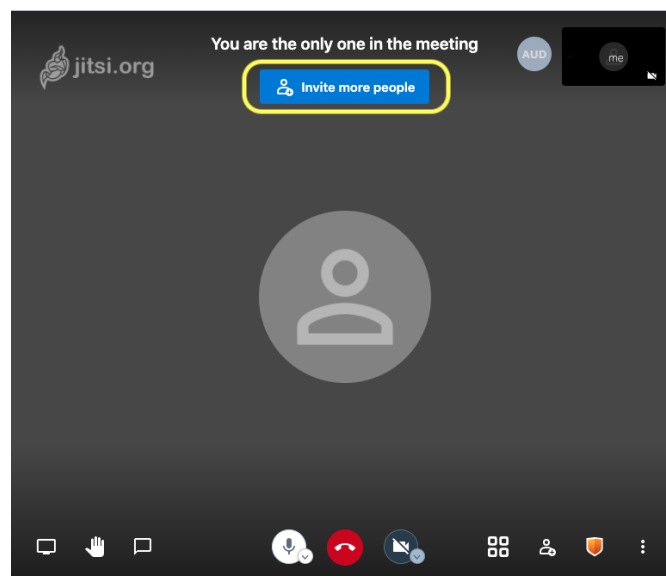
CONDUCTING PERSONAL HEARINGS THROUGH JITSI MEET VIDEO CONFERENCING A BRIEF USER MANUAL

FOR HOST:

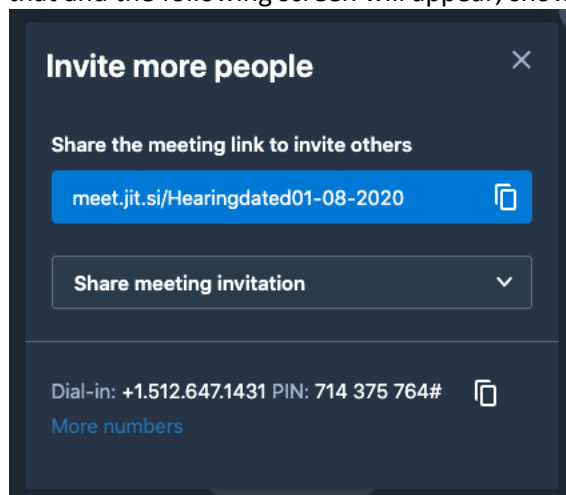
1. No account needs to be created for JITSI meet
2. Using the browser, Go to <https://meet.jit.si>
3. The following screen will appear



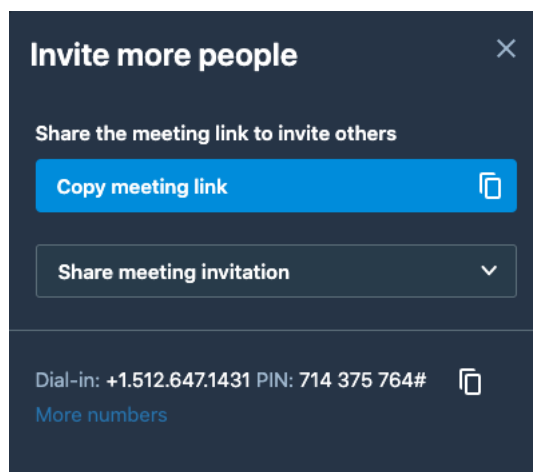
4. Please enter a name for the specific hearing e.g. as shown in the picture above.
5. Click on “Go” and the following screen will appear



6. At the top of the screen, there will be a link “Invite more people” as can be seen from the above screenshot. Click on that and the following screen will appear, showing the link.



7. By clicking on the link, it will automatically copy the link to the meeting. Once the link is copied, the same can be pasted in an **email message or whatsapp message** to be sent to the invitee.



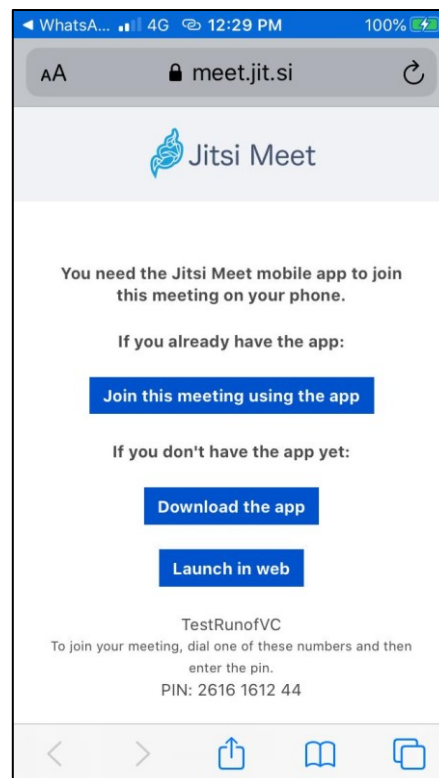
8. The Invitee will use the link received by him and join the meeting.
9. Ideally, the Host should create this link about 10 mins before the scheduled hearing time. The Invitee may join the VC accordingly.
10. In case the Invitee gets disconnected for some reason or the Host gets disconnected for some reason, the Host may immediately follow the same process to initiate another VC meeting immediately intimating the Invitees to join.

FOR THE INVITEE:

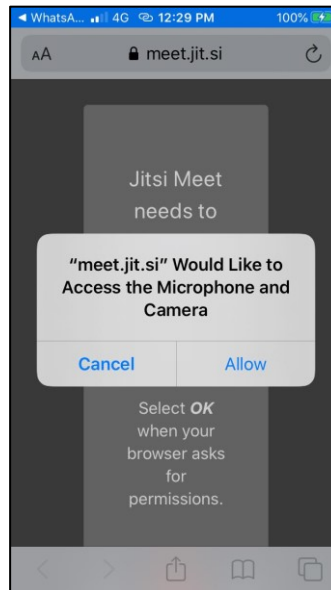
1. The invitation link from the Host for a JITSI VC will look like the following picture in the whatsapp message.



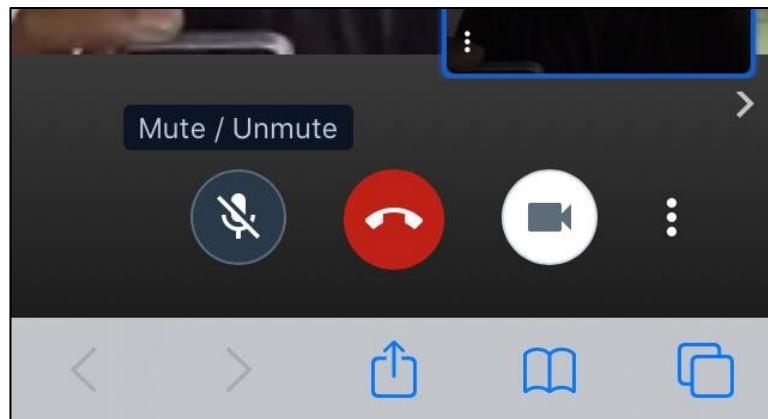
2. The link will also be the same in an email message.
3. The invitee can use a compatible smartphone or a Desktop / Laptop computer to join the VC.
4. In case of a smartphone, the invitee will click on the given link as shown above. The smart phone will open the browser in the phone and will display the following message to choose.



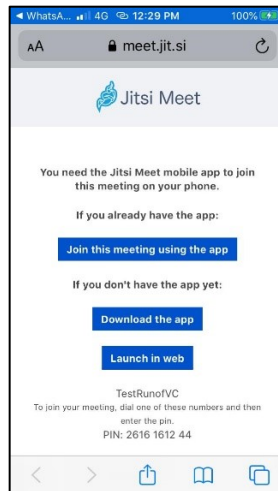
5. If the Invitee clicks on the bottom “Launch in Web”, no app will be required to be downloaded and the Smartphone will open the VC link. *Note: The internet connectivity should be stable and adequate for the link to be established properly.*
6. The smartphone will alert to allow use of camera and microphone for the VC as can be seen below.



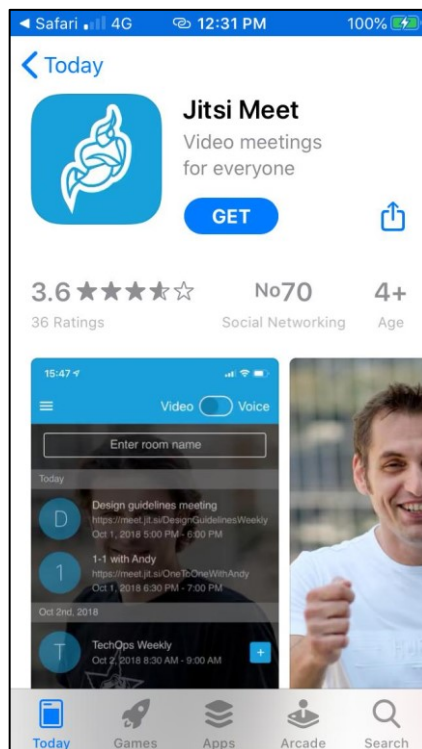
7. Please select “Allow” to continue to join in VC.
8. Once joined the VC, the audio can be muted and unmuted using the control buttons at the bottom of the screen as can be seen from below picture.



9. In case, the invitee desires to use the app to connect to VC, select the option “Download the app” from the screen as shown below.



10. By clicking on the said link, the smartphone will re-direct to the App Store (in case of iOS based phones) or the Play Store (in case of Android based phones).



11. Once the app is successfully downloaded to the smartphone, clicking on the link received from the Host will automatically run the app and connect to VC.
12. In case the Invitee gets disconnected from the VC during a scheduled VC, he can simply click on the same link to join back in the VC or he can open the app in the phone and choose the recent meeting from the list as can be seen from the image below.

