

HEARING THROUGH VIDEO CONFERENCE-ITAT DELHI

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ISSUES COVERED

- Process for taking up regular matters by ITAT-Delhi.
- Matters involving extreme urgency.
- Standard operating procedure for hearing through video conferencing.
- Protocol to be observed during the hearing in virtual court room.
- Detailed joining instructions.

Process for taking up regular matters by ITAT-Delhi

Circular dated: 06-05-2020

Tuesday

- Consent application to take up the matter through VC. Latest by 5 Pm

Wednesday

- A Provisional Cause List will be issued containing the list of cases fixed for hearing in the following week.

Thursday

- Relevant documents to be filled by the AR or assessee and/or respondent, by end of day.

Friday

- Final cause list will be issued on the website for hearing in the following week.

Process for taking up regular matters by ITAT-Delhi

Circular dated: 06-05-2020

- Regular matters would be heard only through Video conferencing with the consent of both parties.
- A consent application stating that the matter may be taken up for hearing through the Video Conferencing (VC) mode is to be sent by the AR or the concerned assessee.
- Application copy shall be sent to the office of DR, ITAT-Delhi bench.
- Application is to be sent latest by 5 Pm on Tuesday for the following week.

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- After scrutiny, the Registry shall issue a Provisional Cause List on Wednesday containing the list cases fixed for hearing in the following week.
- The AR or the assessee and/or the respondent shall complete the requirements of filing all documents through email, by the end of Thursday.
- The documents shall be separately scanned and the file names shall be clearly mentioned and placed in a zipped single folder.
- Few examples are:
 - (Folder) ITA-2564-DEL-2017-ABC Co Ltd.**
 - ITA-2564-DEL-2017-(1)-Urgent Hearing Application
 - ITA-2564-DEL-2017-(2)-Form 36 & Grounds of Appeal
 - ITA-2564-DEL-2017-(3)-CIT(A) Order
 - ITA-2564-DEL-2017-(4)-Form 35, Grounds of Appeal and Statements of Facts before CIT(A)
 - ITA-2564-DEL-2017-(5)—Assessment Order
 - ITA-2564-DEL-2017-(6)-Paper Books

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- The application and documents are to be submitted at **delhi.zone@itat.nic.in (for ITAT)**. In case of any difficulty, **Sh. Atul Chaudhary**, Nodal Officer in the Office of Delhi Benches, ITAT, New Delhi be contacted at email **atul.2986@gmail.com** or mobile No. 9999203561 or landline 011-24658238.
- All enclosures with the Applications shall also be filed in PDF format (Black & White 200 DPI).
- The party filing the application should ensure that a soft copy of the application along-with complete enclosures has been made available to the Department at **rdhyani.708@gmail.com** before filing with the Tribunal, or at least at the time of filing with the Tribunal. In case of any difficulty, **Sh. Rajendra Dhyani**, Nodal Officer in the office of Department Representatives, Delhi may be contacted at mobile No. 9810556865 or 9013852163.

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- After the compliance of filing the relevant documents, a final cause list will be prepared and published on the website by Friday which will contain the list of cases to be taken up in the following week.
- The hearing of all other regular matters/appeals of all Benches where no consent letter has been received will stand adjourned en bloc to a further date, the next dates of hearing of such adjourned matters shall be notified on the website of ITAT.

Matters involving extreme urgency “Early Hearings”

Circular dated: 27-04-2020

- The prayer is to be made by the AR or the DR or the assessee in-person by way of a signed application containing synopsis of extreme urgency (not exceeding one page).
- After scrutiny of the application, the Registry shall list the matter pointing out defects, if any, before the Bench presided by the Zonal Vice President or a Bench nominated by him (Designated Bench), and communicate the date and time of hearing to the Petitioner/AR and DR.

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- The Petitioner is first required to file the complete Petition/Application in soft copy with complete scanned copy of the supporting Paper Book, if any, along with POA through email to :
delhi.zone@itat.nic.in.
- In case of any difficulty, **Sh. Atul Chaudhary**, Nodal Officer in the Office of Delhi Benches, ITAT, be contacted at **atul.2986@gmail.com** or mobile No. 9999203561 or landline 011-24658238.
- Application and relevant enclosures shall be filled in scanned PDF Format in Black and White in minimum of **200 DPI.**

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- The party filing the Urgency-application should ensure that a soft copy of the application along-with complete enclosures has been made available to the Department at their email **dhyani.708@gmail.com** before filing with the Tribunal, or at least at the time of filing with the Tribunal.
- In case of any difficulty, **Sh. Rajendra Dhyani**, Nodal Officer in the office of Department Representatives, Delhi may be contacted at mobile No. 9810556865 or 9013852163.
- All the Urgency-applications shall be processed by the Registry and posted for hearing before the Designated Bench, preferably on Wednesdays and Fridays with respect to applications received upto 1.30 PM on Mondays and Wednesdays respectively.

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- The Urgency-application must *clearly contain the case-details* (e.g. ITA No. or S.A. No., etc.) and contact-details of the AR/Party in-person like e-mail ID, mobile number with alternate number(s), office address stating Pin Code, etc.
- The application and the relevant documents are to be submitted in a single zipped folder (same as regular application).
- The application shall include a separate paragraph for:
 - > The undertaking to the effect that physical copies of Petition, Paper Book, documents relied upon in the Petition, challan confirming payment of Tribunal fees or other charges, if any, shall be filed at the earliest once the normal working of Tribunal is restored.
 - > Giving consent that the matter may be taken up through the video-conferencing mode.
- Communication of non-attendance shall be made at least a day before the hearing.

Standard operating procedure (SOP) for hearing through video conferencing.

Circular dated: 27-04-2020 (Annexure-1)

- The **Vidyo** Video Conference platform will be used for all the hearings through video conference mode, however Cisco Webex will be used if there is any disruption in the use of Vidyo Video Conferencing facility due to technical difficulties.
- An Invitation Link and Meeting ID for appearance and viewing, as the case may be, will be sent by the Registry to the given mobile number(s) by SMS at least one hour before the scheduled hearing.
- Each link will be unique, hence the AR/DR/Assesee shall not share a common link.
- Only the AR/DR/Assesee-in-person are permitted to participate in the Virtual Court Proceedings through Video Conference.

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- For the efficient and smooth functioning of the Virtual Court proceeding, AR/DR/Assessee-in-person are advised to secure well-in-advance:
 - > A desktop or laptop with uninterrupted power supply
 - > Video camera
 - > Microphone
 - > Speakers
 - > Display unit, or a mobile device, or tablet with the required battery backup
 - > Broadband connection of minimum 2 mbps/dedicated 4G data connection
 - > Compatible sitting arrangements ensuring privacy
 - > Availability of adequate lighting and insulations

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- In case of use of mobile phones, utmost care must be taken to ensure that there is no interruption of the Virtual Court Proceedings due to incoming calls.
- AR/DR/Assessee may also ensure that no other device or application is connected to using the bandwidth when the hearing by Video Conferencing is in progress on their computer (preferable), mobile or any other device.
- Care must be taken to see that there is no interruption to the proceedings due to the background noise from any source.
- AR/DR/Assesseees are required to enter appearance in the dress/attire prescribed for or befitting the dignity and majesty of the judicial proceedings, and as far as possible, the Dress Regulations prescribed in Rule 17A of the Appellate Tribunal Rules, 1963 be adhered to.

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- As per order dt. 19/05/2020 the requirement of wearing coats/gowns/robes during the virtual hearing is dispensed with.
- Tribunal reserves the right to regulate the entry of the AR/DR/Assessee into the Virtual Conference Room and, in principle, it is decided to allow the entry of the AR/DR/Assessee of two cases immediately following the case-in-progress.
- As and when the matters in the cause list move forward, the AR/DR/Assessee of the subsequent cases will be allowed to join.

Protocol to be observed during the hearing in virtual court room.

Circular dated: 27-04-2020 (Annexure-1)

- They shall ensure that the mic is in mute mode till such time as required to make submission, thus when one party is making submissions, it is imperative that all other participants shall keep their respective mic muted
- It is strongly advised that ARs/Parties should join the Virtual Court proceedings from a single device as joining the Virtual Court Room from two or more devices from one location will cause echo and create disturbance in the Virtual Court Proceeding.
- It may be ensured that the mobile phones are either switched off or kept on vibrate or silent mode, and TV sets, radio etc, are switched off, they may cause disturbance.
- Individual greetings (one-to-one) and cross-talk between the AR/DR/Assessee at the commencement or during the proceedings are to be strictly avoided

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- ◉ When the case is called, arguing counsel shall introduce himself/herself to the Hon'ble Bench and thereafter, with the permission of the Hon'ble Bench, make submissions.
- ◉ On completion of the submissions and/or when the Hon'ble Bench requires or when a query is put to the arguing counsel, he shall at once 'mute' the mic of the respective device. Only with the permission of the Hon'ble Senior Member of the Bench, the AR/DR/Assessee may 'unmute' the mic of the device to resume his submissions.
- ◉ Otherwise, the mic must be kept on 'mute' mode only.
- ◉ Simultaneous making of arguments by both parties should be strictly avoided at any time.
- ◉ The party shall indicate the requirement to speak by raising hand and once permitted by the Hon'ble bench they may unmute the mic and make submission.
- ◉ AR/DR/Assessee shall remember that since they are participating in court proceedings, it is expected that they would not resort to any indecorous conduct or comment.

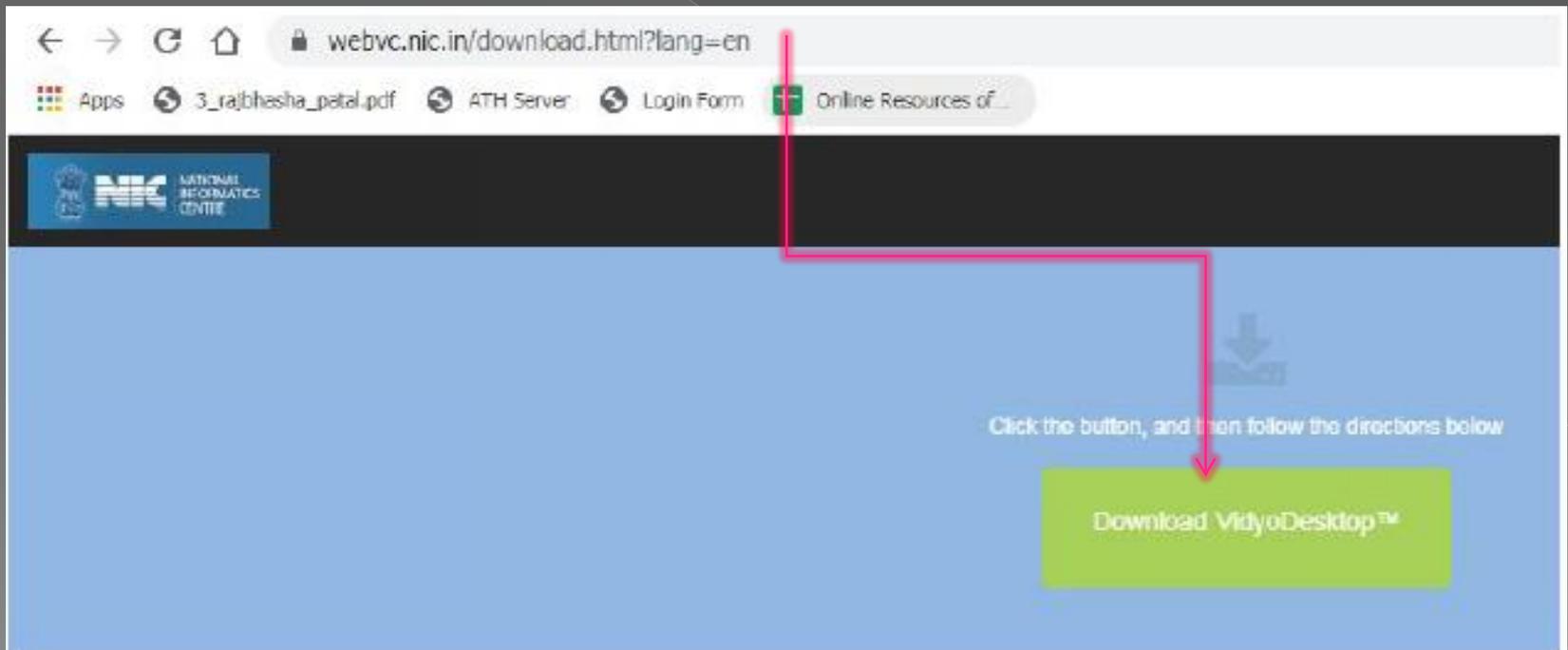
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- The recording/copying/storing and/or broadcasting, by any means, of the hearings and proceedings before the Tribunal is not permissible, all the stakeholders shall ensure that the proceedings are neither recorded/stored nor broadcast, in any manner whatsoever.
- AR/DR/Assessee are required to stay online till the hearing in their matter is announced to be concluded by the Senior Member of the Bench, and thereafter the AR/DR/Assessee- may disconnect from Video Conference, or the Registry Official/Host will disconnect them.
- The Registry may call all parties and require to test the device or its connectivity, and every such party is required to cooperate with such staff/official and abide by the instructions given.
- In case of any difficulty the parties are requested to contact Sh. Atul Chaudhary, Nodal Officer in the office of Delhi Benches, ITAT, at 011-24658238 or his email **atul.2986@gmail.com** or mobile No. 9999203561 or write to **delhi.zone@itat.nic.in** .

Detailed joining instructions.

Circular dated: 27-04-2020 (Annexure-2)

- AR/DR/Assessee-in-person are required to download and install Vidyo Desktop from the website **<http://webvc.nic.in/>** to their laptop or desktop. Vidyo Mobile for Android and iPhones/iPads can be downloaded from Google Play Store and Apple App Store respectively.



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- The Invitation Link for appearance and viewing, as the case may be, will be sent by the Registry to the given mobile no/e-mail id
- The party concerned will be advised to click on the link provided, as received on their computer (preferable) or mobile device, upon which a window shall open; thereafter, the party is required to click on the “Join Conference” button.



Mon 27-04-2020 15:46
IT Cell <itcell.ho@itat.nic.in>
Vidyo Meeting Invitation

Required 'veeravadhanim@gmail.com'

When 27 April 2020 16:00-16:30

Location <https://webvc.nic.in/flex.html?roomdirect.html&key=251KPQcsUb>

Join Video conferencing meeting by clicking the following link :

<https://webvc.nic.in/flex.html?roomdirect.html&key=251KPQcsUb>

Or

Copy the link and paste it into the URL field of Internet Explorer (Recommended)

The meeting (Room PIN: 1234)

The meeting ID : 119614

For joining from Mobile Devices, Install Mobile App (VidyoMobile) from Play store/App store and then Click on the link received through e-mail/WhatsApp.

For any issues please call Phone No : 011-24305767 or send mail to : webvc@ismgr.nic.in

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- After clicking on the link the vidyo application will launch.
- Enter your case no. And the name of counsel and click connect.

https://webvc.nic.in

 Vidyo

Welcome!
Enter your name before
selecting an option to join.

ITA-1234-DEL-2020-Adv Ranjt |

Connect

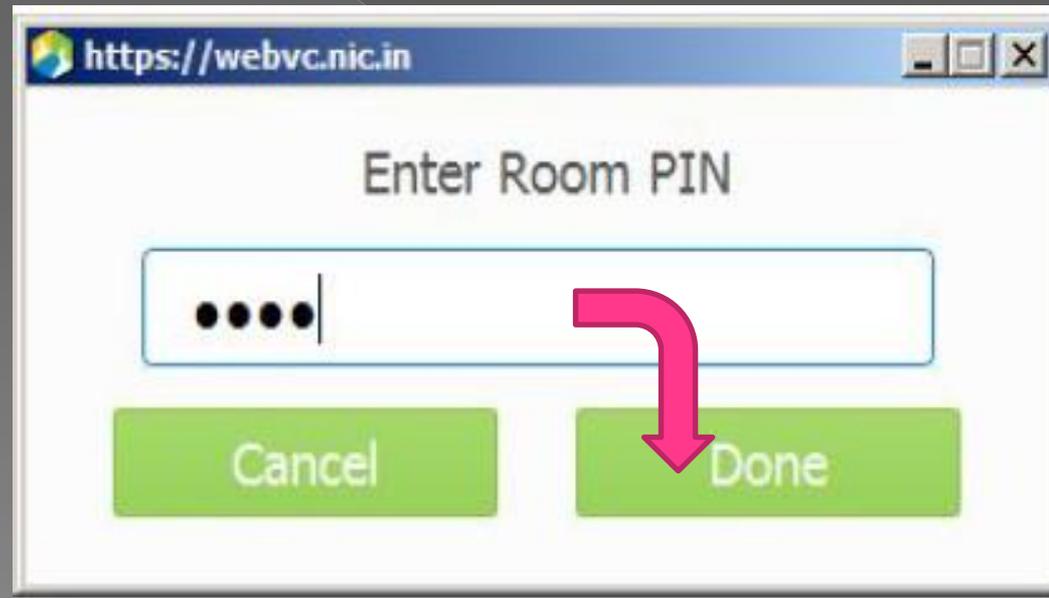
Share screen upon connection

[Join as a registered user.](#)

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- Once the **Connect** button is clicked, the application asks for the **Room PIN**. Please enter the room PIN sent to you in the Vidyo Meeting Invitation (email) by the Registry and click **Done** button.



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- Once the Done button is clicked, the user will join the Video Meeting / Virtual Court Room. As soon as he joins the meeting, he shall mute his audio and wait for further instructions of the Bench.
- Use appropriate controls to handle the audio and video. Please be acquainted with these controls (to mute and unmute the audio, etc.) to assist the Bench appropriately.

