

F.17() ACCT/GST/20 / 286

Date: 20/02/2025

ORDER

Sub:-Regarding guidelines for virtual hearing.

Provisions for opportunity of hearing have been made in various sections of the RGST/CGST Act, 2017 specially those pertaining to adjudication, determination of tax and appeals under the said Acts. In Rajasthan, provisions have also been made for faceless scrutiny as well as carrying out of Business Audit and Enforcement pertaining to the taxpayers not just by the jurisdictional Proper Officers but also by the officers posted in the Business Audit and Enforcement Wings. In such a scenario, it becomes increasingly difficult for the taxpayers or their authorized representatives to appear in person for submission of documents or for personal hearing. Therefore, as per para 143 of her Budget Speech 2025-26 pertaining to Ease of Doing Business, the following announcement has been made:-

“143. GST VAT, MV Act, Stamps Act आदि सभी Taxation सम्बन्धी प्रकरणों में Video Conferencing के माध्यम से सुनवाई की सुविधा उपलब्ध कराये जाने की घोषणा करती हूँ। साथ ही मुख्यालय स्तर से की गई कार्यवाही के सम्बन्ध में जिला स्तर पर Facilitation Desks के माध्यम से Document submission एवं Verification की सुविधा भी प्रदान किया जाना प्रस्तावित है।”

In pursuance of the aforesaid para and in exercise of the powers conferred under Section 168 of the RGST Act, 2017, it is hereby directed as under:-

1. During the proceedings in any case pertaining to the said Acts, all hearings shall mandatorily be carried out in virtual mode and no person shall be required to appear in person for personal hearing except with the prior permission of the concerned Additional Commissioner in cases where the taxpayer or his authorized representative has requested in writing for an in-person personal hearing.
2. The date and time of hearing along with a link for the virtual hearing shall be informed well in advance to the taxpayer or his authorized representative through the registered email id.

Signature valid

Digitally signed by Prakash Singh
Rajpurohit

Designation: Commissioner
Date: 2025.02.20 15:07:10 IST

Reason: Approved

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- the details of Proper Officer who shall be conducting the virtual hearing and the application or facility through which the virtual hearing shall be carried out. This link shall not be shared with any other person without the consent of the said officer.
3. In case of any authorized representative representing the taxpayer in virtual hearing, he shall be required to submit his *vakalatnama* or authorization letter along with the copy of his photo-id card and contact details well in advance to the said officer, devoid of which he shall not be allowed to represent the taxpayer.
 4. The Virtual hearing shall be held from the office of the Proper Officer through the pre-intimated application and link provided for the same. The taxpayer or his authorized representative shall be required to download the required application on their computer system/ laptop/ mobile phone beforehand and be ready with appropriate network connectivity and bandwidth for the virtual hearing and join the same at the time and date allocated to them.
 5. In case of any technical issue in connecting for the virtual hearing, the taxpayer or his authorized representative may be joined through tele-conferencing through mobile phone for which they shall be required to keep their phone(s) available for incoming calls.
 6. All persons participating in the virtual hearing shall be appropriately dressed and shall be required to maintain the decorum and dignity at all times.
 7. The submissions made by the taxpayer or his authorized representative through the virtual hearing shall be noted in writing and a statement of the same shall be prepared so as to be uploaded in PDF format under the respective 'Proceedings' tab on the Bowed portal.
 8. In addition to the virtual hearing, in case the taxpayer or his authorized representative need to submit any documents during the proceedings of the case, the same shall be submitted digitally through the registered Email id and no physical submission of documents shall be sought for.
 9. In cases of requirement of submission of physical set of documents as the same shall be submitted after due attestation by the taxpayer or his authorized representative.

Signature valid

Digitally signed by Prakash Rajput, DN: cn=Prakash Rajput, o=Commissioner, ou=Commissioner, email=prakash.rajput@rajtax.gov.in

Designation: Commissioner

Date: 2025.02.20 15:07:10 IST

Reason: Approved Page 2 of 5

authorized representative on every page, to the Nodal Officer at the facilitation desk at the respective district Headquarter during working hours. The Nodal Officer shall issue receipt for the documents so receipt physically and also verify that the documents submitted are in parity with the documents required by the Proper Officer. The list of the said Nodal Officers is enclosed herewith as Annexure-I.

10. After receipt of the said documents, the nodal officer shall arrange for sending them to the concerned officer so as to reach him maximum within five working days.

11. The proceedings of virtual hearing as well as the documents submitted in the above manner shall be deemed to be valid documents for the purpose of the RGST/CGST Act, 2017 in terms of Section 145 of the said Acts, read with Section 4 of the Information Technology Act, 2000.

This shall come into force immediately and shall also apply to all other Acts administered by the Commercial taxes Department.

(Prakash Rajpurohit)
Chief Commissioner,
State Tax,
Rajasthan, Jaipur

F.17 () ACCT/GST/20 / 287-292

Date: 20/02/2025

Copy to following for information and necessary action:

1. Chief Commissioner, CGST & Central Excise, Jaipur Zone, Jaipur.
2. PS to Chief Commissioner, State Tax, Rajasthan.
3. Joint Secretary, Finance (Tax) Department, Jaipur.
4. Additional Commissioner (IT) for uploading it on Department's website www.rajtax.gov.in and on the web portal RAJVISTA, CTD, Jaipur.
5. Asst. Director, Public Relations, CTD, Jaipur for publicity.
6. Guard file.

Signature valid

Digitally signed by Prakash Rajpurohit

Designation: Chief Commissioner

Date: 2025.02.20 15:07:10 IST

Reason: Approved

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State Tax,
Rajasthan, Jaipur

ANNEXURE-I

S.No.	Name of District	Designation of Nodal Officer
1.	Ajmer	ACTO, WARD-I, CIRCLE-A, AJMER
2.	Alwar	ACTO, WARD-I, CIRCLE-A, ALWAR
3.	Balotra	ACTO, WARD-I, CIRCLE-BALOTARA, JODHPUR-II
4.	Banswara	ACTO, WARD-I, CIRCLE-A, BANSWARA
5.	Baran	ACTO, WARD-I, CIRCLE-BARAN
6.	Barmer	ACTO, WARD-I, CIRCLE-A, BARMER
7.	Beawar	ACTO, WARD-I, CIRCLE-A, BEAWAR
8.	Bharatpur	ACTO, WARD-I, CIRCLE-A, BHARATPUR
9.	Bhilwara	ACTO, WARD-I, CIRCLE-A, BHILWARA
10.	Bikaner	ACTO, WARD-I, CIRCLE-A, BIKANER
11.	Bundi	ACTO, WARD-I, CIRCLE-BUNDI
12.	Chittorgarh	ACTO, WARD-I, CIRCLE-CHITTORGARH
13.	Churu	ACTO, WARD-I, CIRCLE-CHURU
14.	Dausa	ACTO, WARD-I, CIRCLE-DAUSA
15.	Deeg	ACTO, WARD-III, CIRCLE-A, BHARATPUR, HQ- DEEG.
16.	Didwana-Kuchaman	ACTO, WARD-I, CIRCLE-KISHANGARH
17.	Dholpur	ACTO, WARD-I, CIRCLE-DHOLPUR
18.	Dungarpur	ACTO, WARD-I, CIRCLE-DUNGARPUR
19.	Hanumangarh	ACTO, WARD-I, CIRCLE-A, HANUMANGARH
20.	Jaipur	ACTO, WARD-I, CIRCLE-A, JAIPUR-I ACTO, WARD-I, CIRCLE-A, JAIPUR-II ACTO, WARD-I, CIRCLE-A, JAIPUR-III ACTO, WARD-I, CIRCLE-A, JAIPUR-IV
21.	Jaisalmer	ACTO, WARD-I, CIRCLE-JAISALMER
22.	Jalore	ACTO, WARD-I, CIRCLE-JALORE
23.	Jhalawar	ACTO, WARD-I, CIRCLE-JHALAWAR
24.	Jhunjhunu	ACTO, WARD-I, CIRCLE-JHUNJHUNU

Signature valid

Digitally signed by Prakash
Rajpurohit

Designation: Commissioner

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25.	Jodhpur	ACTO, WARD-I, CIRCLE-A, JODHPUR-I
26.	Karauli	ACTO, WARD-I, CIRCLE-A, JODHPUR-II
27.	Khairthal-Tijara	ACTO, WARD-I, CIRCLE-KARAULI
28.	Kotputli-Behror	ACTO, WARD-I, CIRCLE-A, BHIWADI
29.	Kota	ACTO, WARD-II, CIRCLE-SHAHPURA
30.	Nagaur	ACTO, WARD-I, CIRCLE-A, KOTA
31.	Pali	ACTO, WARD-I, CIRCLE-NAGOUR
32.	Phalodi	ACTO, WARD-I, CIRCLE-PALI
33.	Pratapgarh	ACTO, WARD-I, CIRCLE-PHALODI
34.	Rajsamand	ACTO, WARD-I, CIRCLE-PRATAPGARH
35.	Salumbar	ACTO, WARD-I, CIRCLE-A, RAJSAMAND
36.	Sawai Madhopur	ACTO, WARD-III, CIRCLE-B, UDAIPUR
37.	Sikar	ACTO, WARD-I, CIRCLE-SWAI MADHPOUR
38.	Sirohi	ACTO, WARD-I, CIRCLE-SIKAR
39.	Sri Ganganagar	ACTO, WARD-I, CIRCLE-SIROHI
40.	Tonk	ACTO, WARD-I, CIRCLE-GANGANAGAR
41.	Udaipur	ACTO, WARD-I, CIRCLE-TONK
		ACTO, WARD-I, CIRCLE-A, UDAIPUR

Signature valid

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Rajpurohit

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