



भारत सरकार | GOVERNMENT OF INDIA | वित्त मंत्रालय | MINISTRY OF FINANCE | राजस्व विभाग | DEPARTMENT OF REVENUE

केंद्रीय अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
प्रणाली एवं आंकडा प्रबंधन के अपर महानिदेशक का कार्यालय, बेंगलूरु
OFFICE OF THE ADDITIONAL DIRECTOR GENERAL OF
SYSTEMS AND DATA MANAGEMENT, BENGALURU

तीसरी मंजिल, सर एम विश्वेश्वरैया केन्द्रीय भवन, डोम्लुर, बेंगलूरु- 560071

3rd Floor, Sir M. Visveswaraya Kendriya Bhavan, Domlur, Bengaluru – 560 071.

Email: dgsystems-bengaluru@gov.in

Phone No.080-25352111 / 25351222 / 25351333

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DSR ADVISORY NO : 04/2021

SUB: DSR: Release of module: Personal Hearing Proceedings–Reg.

Bangalore Zonal unit of Directorate of Systems and Data management is entrusted with task of development of Dispute settlement and resolution(DSR), Investigation, Audit, Mobility and E-way Bill modules. Adjudication is one of the modules encompassed in the comprehensive Dispute Settlement and Resolution(DSR) module. **The functionality for the personal hearing proceedings** of Adjudication module is now available for use by the departmental officers.

2. The salient features of the module are detailed as under: -

Legal Provisions: Section 75(4), 75(5) and Rule 142(4)

Forms: FORM GST DRC-01/DRC-02/DRC-06

- (i) This is built for the Adjudicating Authority and is a post process for issue of DRC-01/02 (Show Cause Notice/Statement of Demand) to meet the principles of natural Justice. The opportunity for personal hearing can be allowed by the officer through FORM GST DRC-01 (Show Cause

Notice) or as desired by the tax payer through FORM GST DRC-06 or provided by the Adjudicating Authority himself by fixing the personal hearing. The pre-requisite for executing this functionality is that FORM GST DRC-01/DRC-02 should have been issued in the system (FORM GST DRC-02 is under development).

- (ii) The Adjudicating Authority has to select GSTIN and DRC-01 Number from 'DRC-01s pending for adjudication' list after following the path: DISPUTE, SETTLEMENT AND RESOLUTION(DSR) >Common List Page > View SCN List. Options 'View Reply' and 'Fix PH' are provided in the list and the Adjudicating Authority can make use of such options depending upon the circumstances. 'View Reply' displays the FORM GST DRC-06 and its contents. 'Fix PH' leads to 'Personal Hearing Management', wherein platform for 1st'Personal Hearing' gets created and the officer can select date & time and issue personal hearing notice to the tax payer through GSTN portal. In case personal hearing is fixed while issuing FORM GST DRC-01, the system displays that personal hearing is fixed and accordingly the Adjudicating Authority can proceed.

- (iii) After fixing 1st personal hearing, circumstances may warrant:

- a. adjournment or
- b. fixing of next personal hearing or
- c. conduct of personal hearing or
- d. closure of personal hearing or
- e. proceed for issue of order-in-original.

In such cases also 'Fix PH' option has to be used to get 'Personal Hearing Management', wherein the options 'Adjourn PH', 'Record PH', 'Close PH' and 'Issue OIO' are available for the officer to make use as under:

- **'Adjourn PH'**: Adjourns the personal hearing already fixed and enables the next personal hearing. The officer has to select date and time and

issue personal hearing notice. Adjournments are limited to a maximum of three times.

- **'Record PH'**: Changes the status of personal hearing fixed to record hearing and the officer can enter details of representative and record personal hearing.
- **'Close PH'**: Closes the hearing proceedings and changes the status as closed.
- **'Issue OIO'**: Leads to next process 'preparation and issue of order-in-original'. **This option is mandatory and is required to be used to move to next stage of adjudication, otherwise task of adjudication stops here.**

Besides, 'Personal Hearing Management' provides 'Reminder' option to the officer for reminding the tax payer about the personal hearing fixed.

However, the request for adjournment or cancellation of personal hearing has to be made by the tax payer offline. This can be documented by the adjudicating authority while adjourning or cancelling in 'Remarks' text box and at the same time the offline document/record can be uploaded in the tabs provided.

- f. The system has the facility to upload and download documents and also to view/download the documents generated.

3. It may be noted that since the facility for digital signature is not available for the time being, it is advisable to ensure that notices or any documents, which are legal in nature are signed by the respective authorities and issued in addition to the online issuance of the same. The functionality of "Preparation and Issue of Order-in-Original" will be available in production in May, 2021.

4. For clear understanding of the process, user manual has been prepared and enclosed herewith.

Enclosures: As above

(R. SRIRAM)
ADDITIONAL DIRECTOR GENERAL(SYSTEMS)

Copy to:

- (1) The Principal Director General, Directorate of Systems and Data Management, New Delhi for information.
- (2) All the Principal Commissioners/ Commissioners of Central Tax.
- (3) The webmaster for uploading to <https://cbic-gst.gov.in> and <https://antarang.icegate.gov.in> .