

GOVERNMENT OF TAMIL NADU
COMMERCIAL TAXES DEPARTMENT
OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES
CHEPAUK, CHENNAI – 600 005
PRESENT: THIRU S.NAGARAJAN, I.A.S.,
COMMISSIONER OF STATE TAX

Circular No.3/2026
(RA5/13485114/2026)

Dated:17-03-2026

Subject: TNGST Act, 2017 – GST Appeals u/s 107– Appeal hearing by Appellate Authorities – Conduct of personal hearing through virtual mode – Guidelines framed - Circular issued – regarding.

Under Section 107 of Tamil Nadu Goods and Services Tax Act, 2017/ Central Goods and Services Tax Act, 2017 and Section-20 of the Integrated Goods and Services Tax Act, 2017, the Appellate Authorities are hearing the appellants /respondents physically and issue appeal orders in Form GST APL-04 in the appeals filed by the Taxpayers/Department.

At present in the GST regime, the Tax Payers and their Authorized Representatives like Advocates, Chartered Accountants located across the country, now appearing physically for personal hearing before the Appellate Authorities, are requesting for extending the virtual hearing facility through video conferencing.

Therefore, as a pro-active measure, it is decided to extend the virtual hearing facility for hearing of appeals by First Appellate Authorities.

Accordingly, the following guidelines are prescribed for the conduct of virtual mode of hearings through video-conferencing facility.

1. The Appellate Authority, while issuing personal hearing notice through the GSTN Portal by mentioning the time, date, place of hearing, shall upload an attachment regarding option for virtual mode of hearing in the format enclosed to this Circular.
2. The Appellate Authority shall mention his/her official e-mail address for correspondence in the attachment to the personal hearing notice.
3. On receipt of personal hearing notice through GSTN Portal, if the Appellant/Respondent (Tax Payer) / his/her Authorized Representative prefers to avail the virtual mode of hearing facility, he/she shall send a request from his/her GSTN Portal registered e-mail ID to the official e-mail ID of the Appellate Authority, as indicated in the personal hearing notice, at least three (3) days prior to the scheduled date of hearing.

4. If no request is received for virtual hearing within the stipulated time, the appellate authority can continue with the procedure of physical mode of hearing on the scheduled time and date of hearing as mentioned in the personal hearing notice sent through GSTN Portal.
5. The virtual hearing shall be conducted through secured Government-approved **CDOTmeet** application. The Appellant/Respondent (Tax Payer) / his/her Authorized Representative participating in the virtual mode of hearing should download the **CDOTmeet** application in his/her computer system/laptop/mobile phone beforehand for ready connectivity during virtual hearing, and join the virtual hearing at the scheduled time slot allotted to them.
6. The secured link created by the Appellate Authority, unique for each Appellant/Respondent (Tax Payer) / his/her Authorized Representative shall be communicated to the e-mail ID registered on the GSTN Portal, atleast two working days prior to the scheduled date of hearing. This link must not be shared with any person not related to Appeal hearing.
7. In case where the Appellant/Respondent (Tax Payer) wishes to participate in the virtual hearing along with his/her Advocate/Authorised Representative, he/she may do so under proper intimation to the Appellate Authority. The Authorized Representative of the Appellant / Respondent (Tax Payer) appearing in virtual hearing, should file his/hervakalatnama or authorization letter, along with a copy of his/her photo ID card and contact details, to the Appellate Authority through the official e-mail address of such Appellate Authority after scanning the same, prior to the hearing. The scanned document of vakalatnama or authorization letter and photo ID should be legible and clear.
8. The participants in the Virtual hearing should be appropriately dressed and maintain the decorum required for such an occasion.
9. Virtual hearings shall be held from the office of the Appellate Authority or any official virtual hearing facility set up within the office premises of such Appellate Authority.
10. If the Appellant/Respondent (Tax Payer) /Authorized Representative wants to submit any document including additional submissions during the virtual hearing, he/she must do so by self-attesting such document and a scanned copy of the same may be e-mailed to the Appellate Authority immediately after virtual hearing, preferably not exceeding 3 working days after virtual hearing.

11. The above guidelines shall be followed scrupulously by Appellate Authorities to conduct virtual mode of hearing in the appeal proceedings.
12. All the Appellate Authorities and the Joint Commissioners (Territorial) including LTU and Joint Commissioners (Intelligence) are requested to display a copy of this circular in their office notice board for wide publicity.
13. The Appellate Authorities and Joint Commissioners (Territorial) including LTU and Joint Commissioners (Intelligence) shall acknowledge the receipt of this circular at once.

SD/- S.NAGARAJAN
Commissioner of State Tax

To

All the First Appellate Authorities

Copy to:

1. All Additional Commissioners, O/o the CCT, Chennai.
2. The Additional Commissioner (Systems), Nandanam, Chennai – 35 for uploading in the intranet/internet website
3. Joint Commissioner (Admin), O/o the CCT, Chennai-5.
4. All the Joint Commissioners (ST), Territorial including LTU
5. All the Joint Commissioners (ST), Intelligence
6. All Joint Commissioners/Deputy Commissioners/Assistant Commissioners, O/o the CCT, Chennai.

Copy to Stock file

//Forwarded by Order//


Additional Commissioner (RAR)

ATTACHMENT TEMPLATE

O/o the JC/DC, Appeals

Ref.No.

Dated:

Sir / Madam,

Option for Virtual mode of hearing

It is informed that you may avail the virtual mode of hearing by sending a request from your e-mail ID registered on the GSTN Portal to the official e-mail ID: _____ of the under signed at least three(3)days prior to the scheduled date of hearing i.e._____

JC/DC Appeals

To:XXXXXXXX

Note:

1. On receipt of personal hearing notice through GSTN Portal, if the Appellant/Respondent (Tax Payer) / his/her Authorized Representative prefers to avail the virtual mode of hearing facility, he/she shall send a request from the e-mail ID registered on the GSTN Portal to the official e-mail ID of the Appellate Authority, as indicated in the personal hearing notice, at least three (3) days prior to the scheduled date of hearing.
2. If no request is received for virtual hearing within the stipulated time, the appellate authority can continue with the procedure of

physical mode of hearing on the scheduled time and date of hearing as mentioned in the personal hearing notice sent through GSTN Portal.

3. The virtual hearing shall be conducted through secured Government - approved **CDOTmeet** application. The Appellant/Respondent (Tax Payer) / his/her Authorized Representative participating in the virtual mode of hearing should download the **CDOTmeet** application in his/her computer system/laptop/mobile phone beforehand for ready connectivity during virtual hearing, and join the virtual hearing at the time allotted to them.
4. The secured link created by the Appellate Authority, unique for each Appellant/Respondent (Tax Payer) / his/her Authorized Representative and communicated to the e-mail ID registered on the GSTN Portal, shall not be shared with any person not related to Appeal hearing.
5. In case where the Appellant/Respondent (Tax Payer) wishes to participate in the virtual hearing along with his/her Advocate/Authorised Representative, he/she may do so under proper intimation to the Appellate Authority.
6. The Authorized Representative of the Appellant / Respondent (Tax Payer) appearing in virtual hearing, should file his/her *vakalatnama* or authorization letter, along with a copy of their photo ID card and contact details, to the Appellate Authority through the official e-mail address of such Appellate Authority after scanning the same, prior to the hearing. The scanned document of *vakalatnama* or authorization letter and photo ID should be legible and clear.
7. The participants in the virtual hearing should be appropriately dressed and maintain the decorum required for such an occasion.
8. If the Appellant/Respondent (Tax Payer) /Authorized Representative wants to submit any document including additional submissions during the virtual hearing, he/she must do so by self-attesting such

document and a scanned copy of the same may be e-mailed to the

Appellate Authority immediately after virtual hearing, preferably not exceeding 3 working days after virtual hearing.

SD/- S.NAGARAJAN
Commissioner of State Tax

//Forwarded by Order//

[Handwritten Signature]
Additional Commissioner (RAR)
17/3/26
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