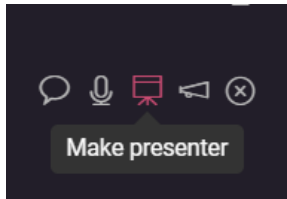


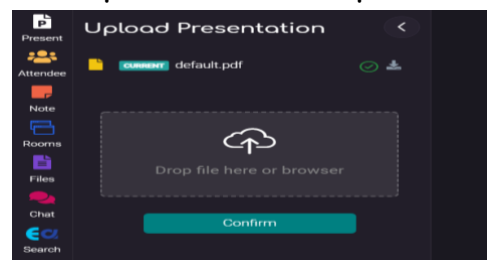
## **Guidelines for Personal Hearing through VC – Recommended Do's & Don'ts**

1. The assessee has to request for a personal hearing by clicking on the hyperlink for VC which shall be available to him on e-filing portal against the Show Cause Notice. This hyperlink is enabled only when an SCN issued to the assessee and remains active till the compliance date of SCN.
2. The video conferencing requests made by taxpayer after clicking the above link, will be available in Case History/Notings screen in Assessment proceedings. A link will be available to FAO in Case History/Notings against the Show Cause Notice row to schedule a VC.
3. Clicking on the above link under VC Details column (in the SCN row) will take the FAO to e-Hearing through Video Conferencing/Adjournment Details screen with type of Request radio button as **Assessee's request**. It is clarified that the request approval will go for approval of CCIT ReAC only when the type of request radio button is on Assessee's request.
4. The rest of VC scheduling process may be done by FAO as per the ITBA Video Conferencing Manual being shared herewith.
5. The FAO may start the VC, 15 minutes before scheduled time, by pasting the URL of Video Conference (VC) in the browser or go to <https://itba.sarv.com/> and join meeting by entering the meeting ID (the 10 digit numerical string at the last part of the VC link).
6. Enter the meeting password received via SMS on the registered mobile number.

7. The RH may also join the VC if he desires so.
8. When the taxpayer joins the FAO should make him a presenter by clicking the following icon against his name. This would enable the assessee to share documents



9. The softcopy of documents can be shared by the assessee during the Video Conference (VC) through the following process:
  - a. In the top left corner of the screen press '**Present**' button and '**Upload Presentation**' side tab would open on left side of the screen.
  - b. Select the soft copy of your doc/xls/pdf file and drop it in the



*'Drop file here or browser' tab.*

- c. If the '*Drop file here or browser*' bubble is not visible by the assessee then FAO should make him a presenter as given in point 7 above.
  - d. Then press '**Upload**' button and make sure that download button



(middle button of the three buttons) against the file uploaded is green. If not then the assessee should press it to allow the tax officer to download the shared file.

10. The FAO may request the taxpayer for his identification document like Aadhar, PAN Card, Passport or any other government issued identification document.
11. The chat option may be used to ask specific questions or clarification on any point.

12. Video Conference proceedings shall be recorded by default by the service provider and link to the recorded proceedings shall be shared post VC.
13. If the assessee doesn't login on or before scheduled time then the FAO may wait at least 15 minutes more beyond the scheduled start time of VC.
14. Other Operational Guidelines for benefit of the FAO:
  - a) The ReAC Users conducting video hearing shall go through the step by step process issued by ITBA (document link) and familiarize themselves with the process.
  - b) ReAC User shall ensure that the computer/laptop is connected with stable internet connection with adequate bandwidth.
  - c) ReAC User shall observe punctuality in initiating VC.
  - d) ReAC User should ensure that nothing gives any indication about his identity or location leading to compromising of facelessness.
  - e) ReAC user may initiate the VC with a very brief introduction of the proceedings and what he expects from other party.
  - f) ReAC user may inform the other party that VC is being recorded and shall form part of the records of the proceedings.
  - g) ReAC user should ask the persons sitting across to introduce themselves. Only assessee or its authorized representative (s) should normally be allowed in the hearing. Proof of identity and PoA may be asked to be uploaded for making them a part of record.
  - h) ReAC User should not disclose his/her designation and introduce himself as part of the Faceless Assessment Unit of Income-tax Department.
  - i) ReAC user should be polite yet firm in his communication.
  - j) ReAC User should take note of the fact that hearing against SCN is an opportunity to assessee to present its case. He should listen to the assessee and seek clarification only. Arguments or discussion should be avoided.
  - k) ReAC User must not use any slang or unparliamentarily or abusive language. He should be conscious of the fact that the VC is being recorded and shall form part of the records of proceedings. The other party also has access to the Video Hearing recording.

- l) ReAC user may caution if the other party is using foul language or showing aggressive behavior. They should again be made aware of the fact that the VC is being recorded and can be used as evidence in legal proceedings even other than income-tax.
- m) ReAC User should take practical approach while handling language issue. The assessee should be politely asked to converse in English/Hindi, the language in which they are mutually comfortable.
- n) ReAC user can use chat facility to seek any clarification and get a response, when the other side is not clearly audible or comprehensible or ReAC AO require a reply in writing as well. Chat facility should be liberally used to close any gap in verbal communication.
- o) ReAC User while conducting VC against summons may ask the assessee to administer oath either orally and/or writing in chat.
- p) While conducting hearing against summons, it is advisable that chat box facility should be used to get written response of any critical findings/disclosure. This would ensure that the response is duly checked and is not as a result of any communication gap.
- q) ReAC User may seek further written document or assessee may want to submit some more document in support of his contentions during the VC. The documents can be asked to be uploaded
- r) The VC should be concluded as soon as possible. Gossip or unnecessary talk not related to issue at hand should be avoided.
- s) ReAC User may conclude the VC hearing with a few parting words to appreciate the tax payers for participating in VC facility provided in FAS-2019 in a cordial manner.