

**SUBJECT: SALIENT FEATURES OF RUNNING OF E-HEARING AT THE LEVEL OF COMMISSIONER (APPEALS)/ APPELLATE TRIBUNAL.**

This remarkable initiative would promote administration of justice, access to justice coupled with taxpayer facilitation and convenience and cost and time saving.

2. It may please be noted that E-hearing through video link does not entail any major departure from the existing system. It will be quite similar and shall only be subjected to reasonable, minor/simple nature adjustments.

3. Broad sequence of overall activities could be summarized as below:-

i) After filing of an appeal, a notice of appeal will be posted to the appellant/Authorized Representative (AR) which will contain the date of hearing and time. Where the Appellant/AR is based out of Lahore at a station where video link is available in the concerned Commissionerate, the Appellant/AR will be required to appear in the concerned Commissionerate with the copy of appeal at the given time and date. If the party wishes to rely on additional documents not appended with the appeal, the same can be emailed/posted to the office of the Commissioner (Appeals)/Appellate Tribunal beforehand so that during the hearing, all the parties i.e. Commissioner (Appeals)/Appellate Tribunal, Departmental Representative (DR) and Appellant/AR have the required documents in front of them. The Commissioner (Appeals)/Appellate Tribunal will conduct the hearing through video link which will have to be activated/managed by the technical staff present at the concerned Commissionerate.

ii) At the conclusion of each hearing, an attendance sheet will be required to be maintained by the concerned Commissionerate conducting video link hearing, and the same will be signed by the persons in attendance. Copy of that attendance sheet shall be emailed to the PRA/Appellate Tribunal to be annexed with the note sheet of hearing to be maintained on file by the Appellate Tribunal.

4. Following sequence/steps would underpin the new system:-

Steps	Activity	SOPs
1	Filing of Appeal	After filing of an appeal, a notice of appeal will be sent either through post or email to the appellant/Authorized Representative (AR) which will contain the date of hearing and time. Because this step requires the client or his legal counsel to sign the form of appeal and also contain

		acknowledgement of appeal. hence it would be appropriate to ensure proper service of notice and maintain its record.
2	Service of Notice	It would be sent both through post as well as through email intimating the Appellant/AR about the date and time of hearing. The Appellant would also be asked to indicate the option of either appearing in person before the Commissioner (Appeals)/Appellate Tribunal. Alternately in case he prefers video link facility at the concerned Commissionerate, then he has to inform PRA/Appellate Tribunal in advance to enable us to make necessary arrangements. The contact numbers of both appellant as well as his AR needs to be shared by the appellant with the concerned Commissionerate and the Commissioner (Appeals)/Appellate Tribunal for record and communication (if required).
3	Hearing Itself	It could either be through physical presence at the concerned appellate forum or through video link. Concerned Commissionerate will maintain record of appearance/hearing of the appellant or AR by obtaining signatures.
4	Order sheet of proceedings	The concerned Commissionerate shall obtain the signatures of the appellant or AR on the register, shall maintain its record and transmit it to the Commissioner (Appeals)/Appellate Tribunal.
5	Presentation of further documents/evidence not annexed or appended with Appeal.	It could be sent by the appellant or AR by post to the Commissioner (Appeals)/Appellate Tribunal.
6	Decision of the (Appellate Tribunal).	Attested copies of the decision/judgment/order of the Commissioner (Appeals)/Appellate Tribunal shall be communicated to the concerned appellant and Commissioner, PRA through post as well as email.