



Mumbai, Date: 12-02-2024 No. MSTT/Video Conferencing/2024/B-225 Trade Circular No. 01 of 2024. Subject: Procedure fore-Hearing of appeals before The Maharashtra Sales Tax Tribunal. Gentlemen /Sir /Madam, Background:- The hearing is an integral part of any Appeal proceeding. With advent of new technology, it is necessary to use these technologies to ease the experience of Appeal hearing. It is incumbent upon the Maharashtra Sales Tax Tribunal (hereinafter referred to as 'MSTT') administration to provide these facilities to Appellant, so if desirous, he can appear online before MSTT from his office or place of convenience to plead his case. As part of the facilitation to the Appellants, MSTT, has developed mechanism for conducting e-Hearing or virtual hearing or video hearing (hereinafter referred to as "e-Hearing") whenever require.....