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The Newsletter

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Additional Relaxations/Clarifications under SEBI (LODR) Regulations, 2015

Securities and Exchange Board of India ("**SEBI**") *vide* **Circular No. SEBI/HO/CFD/CMD1/CIR/P/2020/63 dated 17.04.2020** ("**Circular**") issued additional relaxations/ clarifications in relation to SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**LODR**") due to COVID-19 which is in force with immediate effect. The Circular provides for following relaxations/clarifications under LODR:

1. Prior intimation regarding board meeting to stock exchange at least 5 days, if financial results are to be considered and 2 working days in other cases under Regulation 29(2) of LODR has been reduced to 2 days for the board meetings held till 31.07.2020.

2. Intimation to stock exchange within 2 days of getting information regarding loss of share certificates and issue of duplicate certificates. In relation to intimation to be made between 01.03.2020 to 31.05.2020, SEBI has decided that any delay beyond the stipulated time will not attract penal provisions laid down *vide* SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2018/77 dated 03.05.2018.

3. SEBI has furthermore clarified here that authentication/certification of any fling/ submission made to stock exchanges under LODR may be done using digital signature certification till 30.06.2020.

4. Also, SEBI has also clarified that requirement of publication of advertisement in newspaper under regulation 52(8) for listed entity who have listed their NCDs and NCRPS are also exempted till 15.05.2020.

COVID-19: Injunction on Invocation of Bank Guarantees

The Hon'ble Delhi High Court in its judgment in ***M/s Halliburton Offshore Services Inc. vs Vedanta Limited & Anr.,*** *[OMP (I) (COMM) & I.A. 3697/2020 as decided on 20.04.2020]*, considered the plea of the Petitioner-Company seeking ad-interim injunction on invocation of performance bank guarantees extended by it to the Respondent-Company, i.e. Vedanta Limited towards development of three oil blocks (Mangala, Bhagyam and Aishwarya) in Barmer ("**Bank Guarantees**"). Petitioner preferred an application under Section 9 of the Arbitration and Conciliation Act, 1996 ("**Act**") to see interim injunction on invocation of Bank Guarantees.

Petitioner's case was that the extended deadline for competition of work was 31.03.2020, which was acquiesced by the Respondent-Company in its communications. However, since State of Rajasthan announced lockdown on 22.03.2020, the Petitioner had to stop its project work amid the non-availability of labourers. The Petitioner further averred that had the lockdown not been announced, it could have completed the project within the extended deadline. The Respondent-Company denied its acquiescence in the extension of the deadline as argued by the Petitioner and further rested its case primarily on the ground that invocation of Bank Guarantees can only be stayed in case of either egregious fraud or irreparable injustice. It was argued that neither of the conditions have been met and especially given that the arbitration award, whenever passed, may account for wrongful invocation, if any, and accordingly, the invocation of Bank Guarantees would not cause any irreparable harm.

The Hon'ble Court took a prima facie view that the Respondent-Company had acquiesced to the extended deadline. Having taken the prima facie view in favour of the Respondent-Company, the Court dealt with the grounds for granting injunctions on invocation of Bank Guarantees and relied on the judgment of Supreme Court in ***Standard Chartered Bank Ltd. vs Heavy Engineering Corporation Ltd., [2019 SCC Online 1638]*** to put forth that apart from the aforesaid two grounds for seeking injunction, a new ground in form of "special equities" has been recognised by the Supreme Court.

Accordingly, the Hon'ble Court in applying the test of special equities came to a prima-facie finding that the Petitioner's prayer for grant of ad-interim injunction is justified in as much as, *prima facie*, it appeared that the lockdown pursuant to COVID-19 pandemic had prevented the Petitioner from fulfilling its obligations under the contract. Consequently, the Court granted an ad-interim injunction on invocation of Bank Guarantees till the expiry of one week from 03.05.2020, which was the earlier deadline for lockdown.

Deemed Universities are Universities under Prevention of Corruption Act, 1988

In the case of ***State of Gujarat v/s Mansukhbhai Kanjibhai Shah*** *[Criminal Appeal No.989 of 2018, decided on 27.04.2020]*, a Deemed University, the accused took a bribe to allow a student to take her MBBS degree examinations. While hearing the appeal in the instant case, the Hon'ble Supreme Court, was deciding the question whether a trustee of a trust running a Deemed University can be considered a '**public servant**' as envisaged by Section 2 (c) of the Prevention of Corruption Act, 1988 ("**Act**") and whether a Deemed University can be considered a University under the ambit of the word '**University**' as placed by the legislature in Section 2 (c) of the Act.

Answering the first question, the Hon'ble Supreme Court observed that for a University, any person who is a vice-chancellor, a member of the governing body, professor, reader, lecturer, faculty and employee of the University, by any designation, is a public servant. As regards the second question, the Hon'ble Supreme Court took note of the rising menace of corruption in Deemed Universities across the country and took view that when the scope and view of legislations are different, meaning accorded to a word in one statute cannot be used to interpret the word in question in the other statute, in effect concluding that the word 'University' was to be interpreted keeping in mind solely, the purpose of the Act.

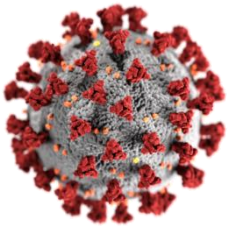
Establishing the above, the Hon'ble Supreme Court concluded that an official of a Deemed University when discharging a public function, as in the present case, when dealing with the students and conducting public examinations acts as a public servant.

No separate GST registration required for execution of Works Contract in Other State

*M/s T & D Electricals ("**Applicant**") [KAR ADRG 18/2020 dated 31.03.2020]* registered under GST as works contractor in Rajasthan had filed an advance ruling application before the Karnataka Advance Ruling Authority ("***Authority***" or "***AAR***"). As per the facts of the case, the Applicant has been awarded a works contract by Shree Cement Ltd. which has to be executed in the state of Karnataka from the temporary site provided by Shree Cement Ltd. as per terms of contract. It sought for an advance ruling as to whether it has to obtain a separate registration in Karnataka for execution of such works contract even though it does not have any permanent establishment. In this regard, the Authority referred Section 22 of the Central Goods and Services Tax Act, 2017 which provides for provisions for GST registration and stipulates that every supplier shall be liable to be registered in the state from where the said supplier makes the taxable supply of goods or services or both. Accordingly, the Authority held that in view of the fact that Applicant intends to supply goods or services or both from their principle place of business which

is in Rajasthan and they do not have any other fixed establishment other than principle place of business, there is no requirement for a separate registration in Karnataka for execution of works contract. However, the Authority further clarified that the Applicant is at liberty to obtain the said separate registration, if they are able & intend to have a fixed establishment at the project site in Karnataka. Further, the Authority held that the dealer in Rajasthan supplying goods to the Applicant for execution of works contract in Karnataka has to charge CGST &SGST when the goods are shipped to project site in Karnataka, under '**Bill to - Ship to**' transaction in terms of Section 10(1)(b) of the Integrated Goods and Services Tax Act, 2017. Similarly, the dealer in Karnataka has to charge IGST when the goods, purchased by the Applicant, are shipped to project site in Karnataka, under 'Bill to - Ship to' transaction.

GST Clarification amid COVID-19 Pandemic



Addressing the various issues faced by the industry during the COVID-19 pandemic, the Central Board of Indirect taxes ("***CBIC***") has issued clarification *vide* Circular No. 137/07/2020-GST dated 13.04.2020 of ("***Circular***"). The circular covers following issues:-

- In case wherein the advance payment has been received by the supplier for the service contract and the contract gets subsequently cancelled. Then in case where, supplier had issued the invoice before the supply of service and paid the GST thereon, the supplier is required to issue credit note as per Section 34 of the Central Goods and Services Tax Act, 2017 ("***CGST Act***") and the tax liability shall be adjusted accordingly. However, if there is no output tax liability then the supplier can file refund claim under the category of excess payment of tax through Form GST RFD-01. Similar treatment will be applicable in case the goods are returned by the recipient.

- In case where, the supplier has issued the receipt voucher as per Section 34(3)(d) of the CGST Act for the advance payment made by recipient and no invoice has been issued, then the supplier is required to issue refund voucher as per section 34(3)(e) of the CGST Act. If the tax has already been paid in respect of the said supply, then the taxpayer i.e. supplier can file refund through Form GST RFD-01 under the category 'Refund of excess payment of tax'.

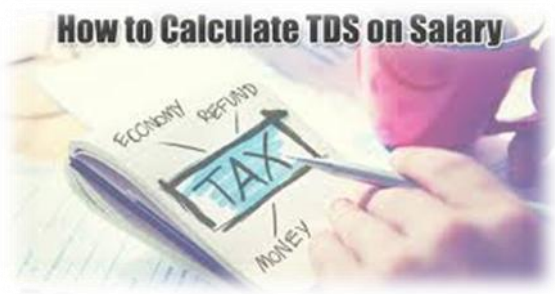
- The time line for filing LUT for year 2020-21, deadline for making application for refund as per Section 54 of the CGST Act and due date of payment of tax deducted at source as per Section 51 of the CGST, if falls during the period 20.03.2020 to 29.06.2020, then the same stands extended to 30.06.2020 *vide* Notification No. 35/2020-Central Tax dated 03.04.2020.

Clarification w.r.t. Deduction of Tax at Source in Case of Employees who Wish to Exercise Option u/s 115BAC of the Income-tax Act, 1961

Section 115BAC of the Income-tax Act, 1961 ("IT Act") was inserted vide Finance Act, 2020 which provides an option to an Individual and Hindu Undivided Family having income other than income from business or profession to be taxed at a concessional rate of tax under the said section. This concessional rate of tax is subject to a condition that the total income under this section shall be computed without any specific deduction, exemption, set off of losses and additional depreciation.

In relation to this option, representations were received by the Central Board of Direct Taxes ("***CBDT***") regarding deduction of tax at source by the employer stating that, since the option u/s 115BAC of the IT Act is to be exercised at the time of filing of income-tax return u/s 139(1) of the IT Act, the employer would not know if the employee would opt for taxation u/s 115BAC or not. Thus, there was a lack of clarity for the employers regarding whether to consider the provisions of Section 115BAC or not while deducting TDS of its employees.

- In view of the above, so as to avoid genuine hardship in such cases, it has been clarified by CBDT *vide* **Circular C1 of 2020 dated 13.04.2020** that an employee having income other than income under the head "profits and gains of business or profession" and intending to opt for taxation u/s 115BAC of the IT Act must intimate the employer of such intention for each previous year and deductor shall accordingly deduct tax at source by computing the total income of the employee as per section 115BAC of the IT Act. It is also clarified that said intimation will only be restricted for the purpose of deduction of tax at source during the previous year and it cannot be modified during the said year by the employee,



- Furthermore, it is clarified that such intimation would not tantamount to exercising of option u/s 115BAC of the IT Act as the said exercising of option is to be done by the employee at the time of furnishing his return of income u/s 139(1) of the IT Act. Hence, the final option of the employee to opt for Section 115BAC of the IT Act which may be exercised at the time of furnishing his income-tax return u/s 139(1) may be different from the intimation made by him to his employee for the purpose of deduction of tax at source.

FAQs on Equalisation Levy

1. **How Finance Act, 2020 has widened the scope of Equalisation Levy?**

   As per Section 165 of the Finance Act, 2016 ("***FA, 2016***" for short), Equalisation Levy was chargeable only on the consideration received or receivable by a non-resident from providing online advertisement services or related services to the Indian resident or person having Permanent Establishment ("***PE***" for short) in India.

   Now, by virtue of Finance Act, 2020, a new section 165A has been inserted in FA, 2016 to widen the scope of Equalisation Levy by including within its ambit the consideration received or receivable for E-commerce Supply or Services by an e-commerce operator. Now, e-commerce operator will be liable to pay Equalisation Levy @2% ("***New Equalisation Levy***" in short) of the consideration received or receivable by such e-commerce operator. New Equalisation Levy is made effective from 1st April, 2020.

2. **Which persons are covered within the scope of "e-commerce operator"?**

   The expression "e-commerce operator" has been defined by way of inserting a new clause (ca) in Section 164 of the FA, 2016. As per the said definition, "e-commerce operator" means a **non-resident who owns, operates or manages digital facility or platform** for supplying goods online or for providing online services to the customers or for both. For attracting New Equalisation Levy, it is important that the e-commerce operator either itself owns a digital or electronic facility/platform or it is operating or managing such digital or electronic facility/platform.

3. **What is the meaning of "e-commerce supply or services" for the purpose of New Equalisation Levy?**

   New Equalisation levy is attracted where an e-commerce operator is engaged in providing e-commerce supply or services. For this purpose, the expression "***e-commerce supply or services***" is defined in clause (cb) of Section 164 of the FA, 2016 as under:

   - **online sale of goods owned** by the e-commerce operator; or
   - **online provision of services** provided by the e-commerce operator; or
   - **online sale of goods or provision of services** or both, **facilitated** by the e-commerce operator; or
   - **combination of any of the aforesaid activities.**

   The aforesaid definition can be better understood with the help of an example. Suppose XYZ Inc. a non-resident is operating an electronic or digital platform, whereby services of enabling online meeting for various participants is being provided. The platform of XYZ Inc. is being used for online webinars/meetings, etc. by Indian customers who are availing such services by paying annual/ monthly charges. In the said example, XYZ, Inc. is an e-commerce operator and online provision of services of enabling webinars/meetings by the said company will fall within the meaning of "**e-commerce supply or services**".

4. **Whether all the e-commerce supplies or services made/provided/facilitated by the e-commerce operator will attract the**

chargeability of New Equalisation Levy in India?

No, all the e-commerce supplies or services made/provided/facilitated by the e-commerce operator will not attract New Equalisation Levy. As per Section 165A(1) of the FA, 2016, only the supplies or services made/provided/facilitated to the following persons ("***Specified Persons***" for short) will attract New Equalisation Levy:

a. Where goods or services or both are supplied by the e-commerce operator **to a person resident in India**;
b. Where goods or services or both are supplied by the e-commerce operator **to a person who buys** such goods or services or both using internet protocol address located in India;
c. Where goods or services or both are supplied by the e-commerce operator **to a non-resident person under specified circumstances** (Refer Q5 below).

5. Under which specified circumstances, an e-commerce operator is liable to pay New Equalisation Levy in relation to goods or services or both supplied to a non-resident?

An e-commerce operator would be liable to pay New Equalisation Levy in relation to goods or services or both supplied to a non-resident in the following circumstances:

(a) Where an e-commerce operator provides sale of advertisement to another non-resident wherein such advertisement targets an Indian customer or a customer who, accesses such advertisement through internet protocol address located in India

For instance, ABC, a UK based food company approaches PQR which is a US based company targeting Indian customers at large, for placing advertisement of its food products on digital platform of PQR. In this case, PQR will be liable to pay Equalisation levy @ 2% of the consideration received by it from ABC.

(b) Where an e-commerce operator is involved in sale of data, collected from an Indian resident or from a person who uses internet protocol address located in India.

For instance, a UK based Company, an e-commerce operator, collects data from an Indian resident person and further sells such data collected to a UAE based company. In this case, UK based company selling the data collected from an Indian resident will be liable to pay Equalisation levy @2% on the amount of consideration received by it from the UAE based company.

6. Under which circumstances/cases, New Equalisation Levy shall not be chargeable?

Section 165A(2) of the FA, 2016 as inserted by the Finance Act, 2020 provides the following circumstances wherein New Equalisation Levy shall not be chargeable:

(i) Where the e-commerce operator making or providing or facilitating e-commerce supply or services has a PE in India and such e-commerce supply or services is effectively connected with such PE.

(ii) Where Equalisation levy @6% is levied section u/s 165 of the FA, 2016.

(iii) Where sales, turnover or gross receipts of the e-commerce operator from the e-commerce supply or services is less than Rs. 2 crore during the previous year.

7. For determining the threshold limit of Rs. 2 Crore, whether the turnover, gross receipts etc., has to be considered for the preceding financial year or the current financial year?

As per sub-section (2) of Section 165A of the FA, 2016, New Equalisation Levy shall not be charged in case of an e-commerce operator if its turnover, gross receipts etc. from e-commerce supplies made or services provided to Specified Persons does not exceed Rs. 2 Crore during the previous year. For interpreting the meaning of "previous year", clause (j) of Section 164 of the FA, 2016 is to be analysed which provides that any words and expressions not defined in the Chapter of equalisation

levy shall have the same meaning as assigned to them in the Income-tax Act, 1961 ("***IT Act***" for short). Thus, the definition of "previous year" is to be interpreted from Section 3 of the IT Act, as per which previous year means the financial year immediately preceding the assessment year. Therefore, for computing the threshold limit of Rs. 2 crores, turnover or gross receipts etc. of the current financial year i.e. FY 2020-21 is to be considered.

8. **For determining the threshold limit of Rs. 2 Crore, whether global turnover of the e-commerce operator is to be considered or only its turnover from e-commerce supply or services to Specified Persons ("EL Turnover" for short)?**
   As per Section 165A(2)(iii) r.w. sub-section (1) of Section 165A of the FA, 2016, for computing the threshold limit of Rs. 2 crore only the supplies or services made to the Specified Persons will be considered and not the global turnover or global receipts of the e-commerce operator.
   For instance, XYZ Inc. is engaged in providing media services all over the world in respect of which it has generated gross receipts of Rs. 15 Crore during the F.Y. 2020-21. Out of the said gross receipts, Rs. 1.5 crore has been received from customers resident in India. In the said case, New Equalisation Levy will not be attracted as the turnover from the customer resident in India does not exceed Rs. 2 crore.

9. **What are the due dates for depositing New Equalisation Levy to the credit of the Central Government?**
   As per Section 166A of the FA, 2016, an e-commerce operator has to deposit New Equalisation Levy to the credit of the Central Government on a quarterly basis as per the following due dates:

   Apr-June – 07th July
   July-Sept – 07th Oct
   Oct-Dec – 07th Jan
   Jan-Mar – 31st March

   There appears to be a practical challenge as to deposit of New Equalisation Levy for the 4th quarter wherein the payment has to be made within the quarter itself unlike the first 3 quarters where the said levy has to be deposited by the 7th day of the following month after the end of the respective quarter.

10. **What is the compliance requirement of furnishing of statement by the e-commerce operator?**
    Every e-commerce operator shall prepare and deliver Equalisation Levy Statement to the Assessing Officer or to any other authority or agency authorised by the Board in such form and manner yet to be prescribed. Further, due date of furnishing the said statement is on or before 30th June after the end of each F.Y. and the same is required to be filed annually.

Key Pointers

1. **Extension of time** in filing **ESI** contribution announced by ESIC vide its Press Release dated 14.04.2020. The period for filing ESI contribution for the month of February and March was earlier extended to 15th April and 15th May, respectively. Now, considering the hardship being faced by employers, the period for filing ESI contribution for the month of February has been further extended from earlier extended period i. e. 15th April to 15th May, 2020. No penalty or interest or damage will be levied on establishments during the extended period.

2. All the auditors of the company, covered under Rule 3 of the **NFRA** Rules 2018, are required to file annual returns in the form NFRA 2, mandatorily. MCA has extended the time limit for Filing Form NFRA-2 for the reporting period FY 2018-19 to 210 days from date of deployment of form on NFRA website vide its Circular No. 19/2020 dated 30th April 2020.

3. Clarification issued on 22.04.2020 on **Vivad Se Vishwas Scheme** on answer to FAQ question no 22 issued vide circular 7/2020 dated 04.03.2020. The same has been modified to reflect the correct intent of the law. It has now been clarified that where only notice for initiation of prosecution has been issued without prosecution being instituted, the assessee is eligible to file declaration under Vivad se Vishwas Scheme. However, where the prosecution has been instituted with respect to an assessment year, the assessee is not eligible to file declaration for that assessment year unless the prosecution is compounded before filing the declaration.

4. Form **GST PMT 09** has been enabled on the portal. It enables a taxpayer to make intra-head or inter-head transfer of amount available in Electronic Cash Ledger i.e. for transfer of any amount of tax, interest, penalty, fee or others available under one (major or minor) head to another (major or minor) head in the Electronic Cash Ledger. A detailed FAQ and User Manual to guide taxpayer on Form PMT-09 has been provided on the GST Portal under the Help section

5. The Ministry of Finance vide F.No.P-I2011/7/2019-ES Cell-DoR dated 22.04.2020, has **notified following entities** Bombay stock exchange limited, National Securities Depository Limited, Central Depository Services (India) Limited, CDSL Ventures Limited, NSDL Data base management Limited, NSE Data and analytics Limited, CMS Investor Services Private Limited, Computer Age Management Services Private Limited and Link Intime India Pct. Ltd. as reporting entities which can undertake **Aadhar authentication** service of Unique Identification Authority of India under Section 11A of the Prevention of Money Laundering Act, 2002.

6. The Ministry of Finance by another notification F. No. P-12011/4/2019-ES Cell-DOR dated 22.05.2020 **notified various insurance companies** like Bajaj Allianz Life Insurance Company Limited, Bharti AXA Life Insurance Company Limited, HDFC Life Insurance Company Limited, Acko General Insurance Limited, etc. as reporting entities which can undertake **Aadhar authentication** service of Unique Identification Authority of India under Section 11A of the Prevention of Money Laundering Act, 2002.

7. Securities and Exchange Board of India vide notification SEBI/HO/CFM/CMD1/CIR/P/2020/71 dated 23.04.2020 has provided relaxation in relation to Regulation 44(5) of the **SEBI**

(Listing and Disclosure Requirements) Regulations, 2015 on holding of annual general meeting by top 100 listed entitles by market capitalization due to COVID-19 pandemic and such listed company may hold their annual general meeting within a period of nine months from closure of financial year i.e. 30.09.2020.

8. The Ministry of Corporate Affairs vide general circular no. 15/2020 issued vide notification F.No.CSR-01/4/2020-CSR-MCA issued COVID-19 Related frequently asked questions on Corporate Social Responsibility. Among other clarifications, one such clarification is that contribution to '**Chief Minister's Relief Fund' or 'State Relief Fund for COVID-19'** shall not qualify as admissible **CSR** expenditure under the Companies Act, 2013.

Access to Justice through Technology: Exploring Future amidst COVID-19 Outbreak

-by Advocate Abhinav Mathur

COVID-19 outbreak brought life to a standstill not only in India but across the Globe. Almost all the sectors and Institutions are deeply impacted and Legal system is no exception to it. The functioning of Courts become an uphill task in India. Courts across the Country have suspended its operations apart from taking up only extremely urgent matters through the mechanism of videoconferencing.

Hon'ble Supreme Court ("**Court**") on 6.4.2020 took up for hearing in the suo moto case titled "*In Re Guidelines for Court Functioning through Video Conferencing During Covid-19 Pandemic*" (**SMW (c) No. 5/2020**) and floated guidelines for the court across the Country to function via video conferencing during the COVID-19 lockdown. It was directed that measures *shall be taken by this Court and by the High Courts, to reduce the need for the physical presence of all stakeholders within court premises and to secure the functioning of courts in consonance with social distancing guidelines shall be deemed to be lawful. It was directed that all the Courts are authorized to adopt measures required to ensure the robust functioning of the judicial system through the use of video conferencing technology. Further, every High Court is authorised to determine the modalities which are suitable for the temporary transition to the use of video conferencing technologies.*

Now the concern which doing around the circles of the Judicial System is whether Virtual Courts will be the "new normal" for conducting the hearings/trials in the future. Time has come to pursue remote access to justice and thus videoconferencing process should be embraced even after ending of COVID 19 saga.

Challenges in adopting Virtual Technology

It is apposite to note that technology was there in the past and the necessity in these unprecedented times will entail all the stakeholders to adopt it. Though the Hon'ble Courts across the country have passed the necessary directions to conduct hearings through virtual courts during the period of lockdown but it is imperative to think scenario post the lockdown period.

Legal System/Courts can see a huge challenge in adopting the news ways for conducting court hearings. One of the fundamental and foremost challenge is to the accessibility of Internet. It is relevant to note that not every Advocate has the convenience of having internet and other ancillary logistics (including hardware and software) to participate in the virtual hearings. Thus, with the advent of time, it would be imperative to ensure that access to justice should not be a part of a few privileged sections of the society.

Further, it is unfortunate that there are several High Courts in India which lacks a sound infrastructural system to conduct virtual hearings. Even assuming for the moment, that India would be able to ramp up the required infrastructural support, then it would not be easy to impart the training of digital literacy among the stakeholders viz. Judicial Officers, Advocates, Court staff etc, at least in a short span of time. All the aforesaid measures become even more difficult at the subordinate level of justice dispensation system.

As far as a trial of the matters is concerned before the Court, there may be a possibility that Court may not evaluate the witness efficiently through the facial expressions and gestures due to the delayed streaming of the Internet. Further, the witness would have the luxury to depose from his own comforts like home/office which would be entirely a different ball game as compared to depose in the environment of the court room system.

It would be onerous to ignore the statutory provisions enshrined in the law with respect to conducting the trial. Section 153B of the Civil Procedure Code, 1908 and Section 327 of Criminal Procedure Code, 1973 mandates for the open place/open Court for conducting any trial to which public generally may have convenient access. Thus, any attempt to conduct virtual trial may even require the Legislature to amend the required Statutory provisions to bring the Digital transformation in align with Legal framework.

Plausible Solution

It is relevant to overcome the abovementioned procedural/infrastructural bottlenecks/hurdles to even aim for comprehensive use of technology in the form of virtual courts. Once the basic infrastructure/needful is done across the Courts than for the initial purposes, virtual courts can be used in respect of matters which are more summary in nature and by far non-contentious. Even in contentious matters, there are preliminary stages which most lawyers would be aware that the matter will not proceed substantially viz

proceedings where urgent ad-interim / protective orders have already been obtained but a matter is listed only for ensuring the completion of pleadings or for direction purposes. To go for a permanent basis and taking up more contentious matters, it would be imperative to insist upon a brief summary/Note of arguments and relevant case law with the relevant portions highlighted in advance being circulated at least a day before the virtual court hearing.

Conclusion

It is apparent that there is an uphill task before the judicial system to adopt system of virtual courts and cannot be achieved completely at least in a shorter span of time. However, the use of videoconferencing by Courts across India in these testing times came as a blessing in disguise and thus we can now look forward to streamlining the whole process to make the justice dispensation system not only cost effective but also efficient which is integral to Article 21 of the Constitution. *Undisputedly, virtual courts will have certain illustrative advantages such as a reduction in the cost of filing, saving of time in travelling, easier and faster access to the documents etc.* In the event, our Judicial system able to implement the technology-driven mechanism in a hassle-free manner in the longer run, then it would emerge as Silver Lining in Legal Industry amidst this unprecedented situation.

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