



**Western India Regional Council of
The Institute of Chartered Accountants of India**
(Set up by an Act of Parliament)

E-Guide on Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019





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**This publication is brought by the group of
contributors constituted by Western India Regional Council of
The Institute of Chartered Accountants of India**

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THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

Price : ₹ 150/-

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Published by

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Next to Standard Chartered Bank, Bandra-Kurla Complex,
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Printed by

Finesse Graphics & Prints Pvt. Ltd.

309, Parvati Industrial Premises, Sun Mill Compound,
Lower Parel (West), Mumbai-400 013
Tel.: 4036 4600, 4037 6700 Fax: 2496 2297



Foreword

Modi 2.0 looks to take forward the reform agenda in taxation which began with the Goods and Services Tax (GST). Sabka Vishwas - Legacy Dispute Resolution Scheme, 2019 is the new reform announced by the Hon'ble Finance Minister Smt. Nirmala Sitharaman to free approximately Rs. 3.75 lakh crores currently blocked in litigations in service tax and excise in order to let businesses move on.

'Sabka Vishwas Scheme' enables Tax payers to use this scheme to close their pending disputes and cases relating to legacy service tax and central excise which are now subsumed under GST. This is a substantial relief provided by the scheme with respect to tax dues for all categories of cases as well as full waiver of interest, fines and penalties. In all these cases, there would be no other liability of interest, fine or penalty. There is also a complete amnesty from prosecution and is, in short, a positive step forward by the Government.

I am confident that this e-publication will go far towards updating members in addressing practical issues and other nuances which will arise during the course of determining the course of action to resolve issues under the 'Sabka Vishwas Legacy Dispute Resolution Scheme'.

I sincerely thank CA Umesh Sharma, Chairman, Indirect Taxes Committee, WIRC, for his efforts in producing this e-Publication amidst tight deadlines. I also appreciate the dedicated efforts of CA. V. Sridharan, CA. Ashit Shah, CA. Keval Shah and CA. Raj Khona who have devoted their valuable time and meticulously gathered, documented and collated updated information validated with insightful analysis.

I am confident that all members would derive maximum benefit from this publication, enabling them to stay current, relevant and ahead of the curve in the present fluid scenario as well as providing excellent service to all clients and stakeholders.

Mumbai
September 17, 2019

CA. Priti Paras Savla
Chairperson, WIRC of ICAI



Preface

The much awaited Scheme of dispute resolution was introduced in Union Budget, 2019 by the Central Government. Various states have already implemented dispute resolution/amnesty schemes under State VAT Acts and have garnered huge revenue. After introduction of GST, such scheme under Central Enactments like Central Excise, Service Tax, etc. was awaited.

“Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019” is one of the most beneficial scheme of Central Government wherein substantial relief is given to the taxpayers to get rid of litigations.

This e-book published by Western India Regional Council of The Institute of Chartered Accountants of India will help to our members for resolving issues under SVLDRS (the Scheme). The compilation of FAQ's and answers to some peculiar issues will be the key to members for upgrading their knowledge.

Let's hope this scheme will lead to litigation-free Indirect Tax regime in India. Also, pray that government would simplify GST Law so that the situation in earlier laws do not arise in GST law.

Mumbai
September 17, 2019

CA. Umesh Sharma
Chairman,
GST & Indirect Taxes Committee, WIRC



Message

The Sabka Vishwas (Legacy Dispute Resolution) Scheme 2019 has been introduced to settle the massive outstanding litigation in old indirect tax laws. The Scheme intends to free both taxpayer and department from the burden of litigation and investigation pending under old taxes which are now subsumed into GST.

The Scheme is a one time measure for liquidation of past disputes of Central Excise, Service Tax and 26 other indirect tax enactments. The Scheme provides that eligible persons shall declare the unpaid tax dues and pay the same in accordance with the provisions of the Scheme. The Scheme provides for certain immunities including penalty, interest or any other proceedings including prosecution to those persons who pay the declared tax dues.

The Western India Regional Council of The Institute of Chartered Accountants of India has come out with this e-guide in a very timely manner. I sincerely acknowledge the efforts of the contributors CA V. Sridharan, CA Ashit Shah, CA Keval Shah and CA Raj Khona.

This e-guide would guide and would be of great assistance to our members and ensure their full contribution to the achievement of the objectives of this scheme.

Mumbai
September 17, 2019

CA. Yashwant Kasar
Vice Chairman,
GST & Indirect Taxes Committee, WIRC



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PART 1

Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019

About the Scheme

- 1.1 The Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 (hereinafter referred to as “SVLDRS” or “Scheme”) as introduced by the Finance Act, 2019 intends to resolve the pending disputes along with an intention to liquidate the disputed amounts.
- 1.2 Though the Scheme aims at disposal of all pending disputes, it may be relevant to understand that the Scheme does not apply blanketly to all cases. Moreover, the quantum of reliefs provided under the Scheme varies on case to case basis.
- 1.3 Therefore, the following aspects may be required to be considered for understanding the Scheme in detail:
 - What are the Laws to which such Scheme applies?
 - What are the cases covered under the said Scheme? Are there any specific cases which are not covered under the Scheme?
 - What is the quantum of relief provided under the said Scheme?
 - What about situations where payment or part payment is already made against such disputed matters?
 - What are the restrictions under the Scheme?
 - What is the procedure to be followed for availing the benefits of the Scheme?

Each of the above questions have been elaborated in detail in subsequent paragraphs.

Laws Covered under the Scheme

- 2.1 The Scheme aims at providing relief from amount of duty payable. The term “amount of duty” has been defined under section 121(d) of the Finance Act, 2019 to mean the following:
 - Central Excise Duty
 - Service Tax
 - CESS payable under Indirect Tax Enactment
- 2.2 Further the term Indirect Tax Enactment has been defined u/s 121(n) to mean the enactments as specified in Section 122 of the Finance Act, 2019. Therefore, a conjoint reading of the above provisions indicate that the Scheme shall apply to duties in the form of Central Excise Duty, Service Tax and Cess payable under the enactments specified under section 122 of the Finance Act, 2019. The enactments which are covered under the said Scheme are tabulated below:

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Sr. No.	Enactment	Nature of Levy	Type of Duty
1	Central Excise Act, 1944 or Central Excise Tariff Act, 1985	Levied on goods manufactured in factory	Excise Duty
2	Chapter V of Finance Act, 1994	Levied on various services provided by one person to another	Service Tax
3	The Agriculture Produce Cess Act, 1940	Levied on all articles included in the Schedule to the Agriculture Produce Cess Act, 1940 and which are exported from India	Cess
4	The Coffee Act, 1942	Levied on the produce of coffee and also on the sale of coffee	Excise Duty
5	The Mica Mines Labour Welfare Fund Act, 1946	Fund for financing activities to promote welfare of labour employed in the Mica Mining industry	Cess
6	The Rubber Act, 1947	Levy for the development and control of rubber industry	Excise Duty
7	The Salt Cess Act, 1953	Levy of Cess for raising funds to meet expenses incurred on salt	Cess
8	The Medicinal and Toilet Preparations (Excise Duties) Act, 1955	To provide for the collection of levy and duties of excise on medicinal and toilet preparation containing alcohol, narcotic drugs or narcotics	Excise Duty
9	The Additional Duties of Excise (Goods of Special Importance) Act, 1957;	Additional levy on goods of special importance specified by Government	Excise Duty
10	The Mineral Products (Additional Duties of Excise and Customs) Act, 1958	Additional duty of excise and customs on certain mineral products	Excise Duty
11	The Sugar (Special Excise Duty) Act, 1959	Special duty of excise on certain sugar	Excise Duty
12	The Textiles Committee Act, 1963	Imposition of Cess for manufacture of Textile and textile Machinery in India	Cess
13	The Produce Cess Act, 1966	Imposition of cess on certain produce specified in schedule on which duty of customs or duty of excise is levied	Cess
14	The Limestone and Dolomite Mines Labour Welfare Fund Act, 1972	Imposition of cess on limestone and dolomite consumed in factories	Cess
15	The Coal Mines (Conservation and Development) Act, 1974	Imposition of excise duty on coal produce for conservation and development of coal industry	Excise Duty

Part 1 – Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019

Sr. No.	Enactment	Nature of Levy	Type of Duty
16	The Oil Industry (Development) Act, 1974	Levy of duty of excise on crude oil and natural gas	Excise Duty
17	The Tobacco Cess Act, 1975	Imposition of Cess on Virginia tobacco produced and sold in India	Cess
18	The Iron Ore Mines, Manganese Ore Mines and Chrome Ore Mines Labour Welfare Cess Act, 1976	Duty of excise on iron ore and manganese ore	Excise Duty/ Cess
19	The Bidi Workers Welfare Cess Act, 1976	Levy of Cess on beedi manufactured in India	Cess
20	The Additional Duties of Excise (Textiles and Textile Articles) Act, 1978	Additional duty of excise levied on textile articles	Excise Duty
21	The Sugar Cess Act, 1982	Levy of Cess on all sugar manufactured in India	Cess
22	The Jute Manufacturers Cess Act, 1983	Levy of Cess on articles of jute manufactured in India	Cess
23	The Agricultural and Processed Food Products Export Cess Act, 1985	Levy of Cess on agriculture and processed food products specified in schedule	Cess
24	The Spices Cess Act, 1986	Imposition of Cess on all spices exported from India	Cess
25	The Finance Act, 2004	Levy of Education Cess	Cess
26	The Finance Act, 2007	Levy of Secondary and Higher Education Cess	Cess
27	The Finance Act, 2015	Swachh Bharat Cess on specified services	Cess
28	The Finance Act, 2016	Krishi Kalyan Cess on specified services	Cess

- 2.3 Based on above tabulation, an assessee would be eligible to opt for the Scheme, if the disputed tax or unpaid tax pertains to any of the above-mentioned enactments.
- 2.4 Any other indirect taxes such as Customs are not covered under the said Scheme. Further, state level taxes such as VAT, CST, Octroi, LBT, Luxury Tax, Entertainment Tax etc. are also not covered under the above Scheme.

Cases covered under the Scheme

- 3.1 Even though an assessee may have outstanding dues in respect of above enactments, it may still be relevant to identify whether every case will be covered and entitled to opt for the Scheme.
- 3.2 In this regard, reference may be made to Section 125 of the Finance Act, 2019 which provides that **every person** shall be eligible to make the declaration under the Scheme except for persons specified under section 125(1)(a) to 125(1)(h).

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3.3 Accordingly, every person is entitled to apply for the Scheme unless he falls under any of the exceptions specified in sections mentioned above. Based on the provisions of section 125, the persons who are eligible/not eligible can be categorized as below:

Category of Cases covered	Cases intended to be covered	Exceptions mentioned in Section 125(1)(a) to 125(1)(h) i.e. not eligible for the Scheme	Relevant Section
Litigation	Matters which are disputed and pending as on 30.06.2019.	Appeal which has been heard finally on or before 30.06.2019	125(1)(a)
		Show Cause Notice issued and final hearing has taken place on or before 30.06.2019	125(1)(c)
		Show Cause Notice has been issued for erroneous refund	125(1)(d)
		Application before Settlement Commission is made	125(1)(g)
Investigations, Enquiry or Audit	<p>Any matter which is under investigation, enquiry or audit. The term “audit” and “enquiry or investigation” has been defined u/s 121(g) & 121(m) respectively of the Finance Act, 2019 as under:</p> <p><i>“audit” means any scrutiny, verification and checks carried out under the indirect tax enactment, other than an enquiry or investigation, and will commence when a written intimation from the central excise officer regarding conducting of audit is received;</i></p> <p><i>(m) “enquiry or investigation”, under any of the indirect tax enactment, shall include the following actions, namely -</i></p> <p><i>(i) search of premises;</i></p> <p><i>(ii) issuance of summons;</i></p> <p><i>(iii) requiring the production of accounts, documents or other evidence;</i></p> <p><i>(iv) recording of statements;</i></p>	Person subjected to audit, investigation or enquiry where quantification is not made before 30.06.2019	125(1)(e)

Part 1 – Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019

Category of Cases covered	Cases intended to be covered	Exceptions mentioned in Section 125(1)(a) to 125(1)(h) i.e. not eligible for the Scheme	Relevant Section
Amount in Arrears	<p>The matters which are not disputed further and recoverable from the assessee. The term “amount in arrears” are -</p> <p><i>(c) “amount in arrears” means the amount of duty which is recoverable as arrears of duty under the indirect tax enactment, on account of—</i></p> <p><i>(i) no appeal having been filed by the declarant against an order or an order in appeal before expiry of the period of time for filing appeal; or</i></p> <p><i>(ii) an order in appeal relating to the declarant attaining finality; or</i></p> <p><i>(iii) the declarant having filed a return under the indirect tax enactment on or before the 30th day of June 2019, wherein he has admitted a tax liability but not paid it;</i></p>		
Voluntary Disclosure	Any person who desires to disclose the liability generally in absence of any department action	Voluntary Disclosure made by a person after being subjected to any enquiry, audit or investigation Return filed and amount is indicated as payable but has not been paid	125(1)(f)
		Any person convicted for offence ¹	125(1)(b)
		Declaration with respect to Excisable Goods set forth in Fourth Schedule ² to Central Excise Act, 1944 ¹	125(1)(h)

1. These exceptions shall apply to all four categories and not restricted to voluntary disclosure

2. One may refer www.cbic.gov.in to get details of Fourth Schedule to Central Excise Act, 1944. The following link may be useful <http://www.cbic.gov.in/htdocs-cbec/excise/cx-act/4sch-cxact-june16new>

3.4 The above table provides an insight for persons who shall be eligible/not eligible to file a declaration under the Scheme. However, though the provisions have highlighted the eligibility/ non-eligibility with respect to making of declarations, there are certain open-ended issues/posers which needs to be understood so as to achieve the objective as outlined by the Scheme.

Certain posers/issues/concerns with the Scheme

Issue 1: Scheme exclusion qua a person or qua a case?

Bare reading of the provisions does not give a clear indication as to whether the exceptions specified above are qua a person or qua a case. To explain this point further, let us consider a person who has two litigation matters pending as on 30.06.2019 and one of which is finally heard before 30.06.2019. If the provisions above are interpreted to mean that the exception is qua a person, then he shall not be entitled to opt for the Scheme for both the cases. In case it is considered that the exception be considered qua a case, then he may be eligible to opt for the Scheme in respect of matter which is not finally heard before 30.06.2019. Circular No 1071/4/2019-Cx.8 dated 27.08.2019 clarified this position in para 10(b) to state that the exception from eligibility is for “the case” and not “the person”. Also, the FAQ’s³ issued by CBIC in Q46 has further seconded the clarifications provided by the Circular and stated that the exception from eligibility is qua a case and not qua a person.

Issue 2: SCN covering multiple issues, whether scheme can be opted qua an issue?

The Scheme aims at disposing of pending disputes and seeks to provide a resolution mechanism to eliminate all pending disputes irrespective of the merits of the case. The legal provisions have referred to situation of appeal or SCN and not issues, therefore one may consider that application can be made qua a SCN and not issue within SCN. FAQ’ issued by CBIC in Q4 has stated that the declaration cannot be made for selective matters but for all matters put together i.e. SCN wise.

Further, this may be lead to a challenge when a single order is passed against multiple SCN’s and single appeal is filed against the same which is pending as on 30.06.2019. It may be so possible to interpret that in such case, single appeal is preferred, all such SCN shall be clubbed together for making a declaration.

Issue 3: Periodical SCN, whether only some periods can be opted?

There are various cases where periodical SCN’s have been issued, out of which the main notice may be with an extended period of limitation and involving a demand of 5 years. Subsequent period, the same may be for a short period of year or so. It is important to understand that one may choose to go for eligibility of the Scheme for each SCN separately. It may be noted that opting for the Scheme shall not be assumed as acceptance of liability and shall not impact the merits of the case with respect to other SCN’s. In the earlier example given, one may choose to contest the first SCN matter on limitation and subsequent SCN’s can be opted to make declaration in the Scheme.

Issue 4: Meaning of Term “Final Hearing” or “Finally Heard” has not been defined

The provisions of section 125 provides that in cases where the matter is finally heard on or before 30.06.2019 shall not be eligible for the Scheme. In this regard, it may be relevant to note

3. Part 2 of the Compilation

that “final hearing” or “finally heard” has not been defined in the Scheme. Also, there is no formal process of intimation of whether the final hearing is conducted or not. There have been cases where the hearing in respect of some matter may be concluded but due to reasons such as transfer of authority etc. the order is not passed in such cases. This has time and again lead to additional hearings. In such cases, it may be difficult to ascertain whether a case may be covered in the Scheme or not.

Issue 5: Discrimination for cases where Order is passed before 30.06.2019 and time limit for appeal is not expired as on 30.06.2019

There are cases where order is passed before 30.06.2019 and time limit to file appeal has not expired as on 30.06.2019. In such cases, if the appeal is filed before 30.06.2019 then the said case is eligible for making declaration but in case the appeal is filed after 30.06.2019, the FAQ's issued by CBIC in Q7 has stated that the said cases shall not be eligible for the Scheme. This creates a disparity between cases where appeal was filed within time but after 30.06.2019 may not be entitled for Scheme but the one filed before 30.06.2019 shall be entitled for the Scheme.

Issue 6: Disputes where co-notices are levied only penalty

There are several cases where the service tax/excise duty is demanded from main noticee and penalty provisions are imposed on co-noticee's like partners/directors etc. In such cases, it has been clarified vide Circular No 1071/4/2019-CX.8 that the co-noticee cannot opt for the Scheme unless the main noticee has paid the applicable tax or opted for the Scheme. However, this may be contrary to legal provisions since the section 124 clearly provides for relief in cases where SCN has been issued only for penalty or late fees and accordingly one may be legally entitled to opt for the Scheme irrespective of the main noticee has settled the issue or not.

Issue 7: Quantification as on 30.06.2019 may be a challenge inspite of all information being made available before such date

The Scheme provides that in cases where audit, investigation or enquiry is pending and the amounts have not been quantified before 30.06.2019, the said cases are not eligible for making declaration in the Scheme. It may be important to note that there are ample of cases where no formal communication is made for quantification of demand especially after making available all details as called for during investigation. No draft audit report or such letters are issued by Department. Accordingly, this may create a disadvantage in cases where though audits are finalized by such date, but no formal communication is made before 30.06.2019. Circular No 1071/4/2019-CX.8 clarifies that communication shall include a letter intimating duty demanded or duty liability admitted by the person during enquiry, investigation or audit or audit report etc.

Issue 8: Roving Enquiries may not qualify for making declaration in the Scheme

The term “enquiry or investigation” is defined to include action requiring the production of accounts, documents or other evidences. It may be noted that there are ample of notices issued for 26AS/ITR and ST – 3 mismatch and such notices also call for production of accounts, documents etc. This may lead to a conclusion that such cases may not fall under the eligibility criteria of the Scheme, which may not appear to be the intention of law. Also, the said letter issued generally do not quantify any tax payable but merely identify the difference in values as per ST – 3 vis-à-vis other information as available with them. It may be important to note that such issues may not be eligible for opting of the Scheme.

Issue 9: Contradiction with respect to amount declared as payable in return and not paid

Section 125(1)(f)(ii) restricts a person from filing declaration if he has filed the return under the indirect tax enactment and indicated the amount as payable but not paid the same. However, the definition of term arrears as per section 121(c)(iii) includes a case of filing the return indicating the amount payable but has not paid the same. Also, Section 124 which provides for quantum of relief also provides relief in such cases. Therefore, this seems to be a contradictory proposition.

However, the FAQ's issued by CBIC in Q13 states as under:

Section 125(1)(f)(ii) is an exception to voluntary disclosure category. In other words, a person having filed a return but has not deposited the duty/tax cannot make a voluntary disclosure in respect of the same since the liability already stands disclosed to the Department. On the other hand, section 124(1)(c)(iii) is a sub-set of the 'arrears' category, meaning thereby that in respect of such return a declaration can only be filed under the arrears category.

Accordingly, harmonious interpretation would mean that any amount disclosed as payable in returns filed before 30.06.2019 shall qualify as arrears and be eligible for Scheme but any returns filed thereafter shall not be eligible for making declaration under the Scheme.

Issue 10: Discrimination for cases concluded vs cases on-going

Specific exclusions from making declaration have been provided in cases where any enquiry or investigation is pending but cases where enquiry or investigation is concluded and quantification is made, the same is entitled for the Scheme. This results in unfair advantage where audit is concluded but does not provide an opportunity for cases where assessee is willfully willing to declare tax dues and pay applicable taxes and avoid disputes.

Issue 11: Conviction for an offense – the scope of such restriction

Section 125(1)(b) provides that a person who has been convicted for a matter shall not be eligible for making a declaration under the Scheme. Assuming a person was convicted for issuing fake invoices in the period 2014-15. Further, the said offense continued for 2016-2017 also, whether the said exclusion shall be applicable for the subsequent period as well or not is the subject matter of dispute. The FAQ's issued by CBIC in Q8 has stated that if the conviction is for the same matter and time period, then the declaration cannot be made. Therefore, following the FAQ's in the earlier example, the person shall be eligible for 2016-17 since he was not convicted for such time.

Therefore, based on above discussions, one needs to carefully understand the legal positions with respect to the eligibility of a person to apply for the Scheme and shall accordingly make such application. However, for ease of reference, the following pictorial diagram will help in understanding the eligibility of the Scheme.

	Cases eligible under the Scheme	Cases not eligible under the Scheme
Litigation	<ul style="list-style-type: none"> Appeal Pending as on 30.06.2019 and Final hearing not concluded SCN Pending as on 30.06.2019 and Final hearing not concluded 	<ul style="list-style-type: none"> Appeal/SCN finally heard before 30.06.2019 SCN issued for erroneous refund/refund Cases where application for settlement is filed
Investigation/ Audit/ Enquiry	<ul style="list-style-type: none"> Quantification done on or before 30.06.2019 	<ul style="list-style-type: none"> Quantification not done till 30.06.2019
Amount in Arrears	<ul style="list-style-type: none"> No appeal filed or matter attaining finality Payable dues disclosed in return before 30.06.2019 	
Voluntary Disclosure		<ul style="list-style-type: none"> Matter subject to investigation, enquiry or audit Payable dues filed in returns after 30.06.2019
<p>Following person are ineligible in any of above categories cases:</p> <ol style="list-style-type: none"> Person convicted under any matter and time Goods specified in FOURTH SCHEDULE of Central Excise Act, 1944 		

Quantification of “Tax Dues” and “Relief Available” under the Scheme

- 4.1 The intention of the Scheme is to resolve all pending disputes and provide for various reliefs from the tax dues. The most significant feature of this Scheme is to provide relief from certain portion of tax payable and complete waiver of interest and penalties or late fees.
- 4.2 One may need to understand the difference between the term “Tax Dues” and “Tax Relief”. Tax dues is the total outstanding duty/tax demand whereas Tax relief is the concession the Scheme offers from the total outstanding duty demand. The relief has been provided as a percentage of “tax dues”.
- 4.3 The term “tax dues” has been defined u/s 123 of the Finance Act, 2019 and the relief available has been provided u/s 124 of the Finance Act, 2019. The following table will provide a detailed insight on the tax dues and the relief available in each such case:

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Category of Case	Sub-Category	Tax Dues	Relief
Litigation	Single Appeal Pending as on 30.06.2019	<p>Amount of Duty Disputed in Appeal.</p> <p>E.g.: SCN was issued for ₹ 1000/- and penalty of ₹ 100/-. The adjudication Order was passed confirming demand of ₹ 900/- and penalty of ₹ 90/-. Appeal is filed before 30.06.2019 against such Order. Tax Dues in such cases shall be ₹ 900/-</p>	<p>Amount of Duty is ₹ 50 Lakhs or Less, then 70% of tax dues</p> <p>Amount of Duty is more than ₹ 50 Lakhs, then 50% of Tax Dues</p> <p>E.g.: In the given example relief shall be 70% of ₹ 900/- i.e. ₹ 630/- and only ₹ 270/- shall be payable</p>
	More than one appeal is pending as on 30.06.2019	<p>Sum of Amount which is disputed by Applicant and disputed by Department</p> <p>E.g.: SCN was issued for ₹ 1000/- and penalty of ₹ 100/-. The adjudication Order was passed confirming demand of ₹ 900/- and penalty of ₹ 90/-. Appeal is filed by assessee for ₹ 900/- and Department filed an appeal for ₹ 100/- before 30.06.2019 against such Order.</p> <p>Tax Dues in such cases shall be ₹ 1000/-</p>	<p>Amount of Duty is ₹ 50 Lakhs or Less, then 70% of tax dues</p> <p>Amount of Duty is more than ₹ 50 Lakhs, then 50% of Tax Dues</p> <p>E.g.: In the given example relief shall be 70% of ₹ 1000/- i.e. ₹ 700/- and only ₹ 300/- shall be payable</p>
	SCN issued on or before 30.06.2019	<p>Amount of Duty stated to be payable in the SCN</p> <p>E.g.: SCN Notice is issued for ₹ 1000/- and penalty of ₹ 100/-. Tax Dues in such case shall be ₹ 1000/-</p>	<p>Amount of Duty is ₹ 50 Lakhs or Less, then 70% of tax dues</p> <p>Amount of Duty is more than ₹ 50 Lakhs, then 50% of Tax Dues</p> <p>E.g.: In the given example relief shall be 70% of ₹ 1000/- i.e. ₹ 700/- and only ₹ 300/- shall be payable</p>

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Category of Case	Sub-Category	Tax Dues	Relief
	SCN issued only for late fee or penalty	Not defined E.g.: SCN is issued for delay in filing of ST – 3 return for ₹ 20000/- per return	Entire amount of Late Fee of Penalty E.g.: In the given example relief shall be 100% of ₹ 20000/- and no amount shall be payable
Investigations, Enquiry or Audit	Cases where quantification is made before 30.06.2019	Amount of Duty which has been quantified E.g.: Audit observation letter is issued under EA 2000 Audit for ₹ 1000/-. The letter also insists on payment of interest and penalty Tax dues in such case shall be ₹ 1000/-	Amount of Duty is ₹ 50 Lakhs or Less, then 70% of tax dues Amount of Duty is more than ₹ 50 Lakhs, then 50% of Tax Dues E.g.: In the given example relief shall be 70% of ₹ 1000/- i.e. ₹ 700/- and ₹ 300/- shall be payable
Amount in Arrears	Arrears on account of no appeal being filed before expiry of time or Order in Appeal attaining finality	Amount in arrears E.g.: SCN issued at ₹ 1000/- and Order also confirmed at ₹ 1000/-, No appeal filed against the same	Amount of Duty is ₹ 50 Lakhs or Less, then 60% of tax dues Amount of Duty is more than ₹ 50 Lakhs, then 40% of Tax Dues E.g.: In the given example relief shall be 60% of ₹ 1000/- i.e. ₹ 600/- and ₹ 400/- shall be payable
	Declared in return as payable but not paid the same	Amount in arrears	Amount of Duty is ₹ 50 Lakhs or Less, then 60% of tax dues Amount of Duty is more than ₹ 50 Lakhs, then 40% of Tax Dues
Voluntary Disclosure	Any voluntary disclosure	Amount of Duty as stated in Declaration	No relief available with respect of tax dues

4.4 The above table summarizes the determination of tax dues and the relief that is available in each of the specific cases. However, there are certain issues with respect to quantification which can be understood as under:

Issue 1: Penalty matters relevant only for SCN or even appeal matters?

The relief provided in respect of SCN issued for only penalty or late fee provides for 100% relief of penalty or late fee as applicable. Concerns were raised as to whether such benefit is applicable

only with respect to pending SCN or pending appeals as well. Circular as well as FAQ's issued by CBIC has clarified that the relief is available not only for the SCN issued but also from matters pending at appellate level.

Issue 2: Quantification modified after 30.06.2019

One may also need to consider cases where initial quantification is made before 30.06.2019 but thereafter the said quantification has been modified after 30.06.2019, whether the person shall be eligible to make declaration and if yes, whether the declaration can be made only for earlier quantification or otherwise. The FAQ's issued by CBIC does not clearly answer such question but merely states that only such cases where demand has been worked out before 30.06.2019 but SCN has not been issued shall be covered under the Scheme. One may need to analyze such cases before making declaration under the Scheme.

Amount Paid as Deposit/Pre-Deposit

- 5.1 Section 125(2) provides that the relief calculated above shall be subject to condition that any amount paid as pre-deposit at any stage of appeal proceedings or any deposit of taxes made during enquiry investigation or audit shall be deducted while issuing statement by the designated committee.
- 5.2 The said provision indicates that the amount payable as per above table shall be reduced on account of following payments made by the assessee:
 - Amount paid as Pre-deposit at any stage of appellate proceedings
 - Amount paid as Deposit during enquiry, investigation or audit
- 5.3 However, in case the amount of Pre-Deposit or Deposit is in excess of amount payable as per above, the excess amount so paid shall not be refunded. Circular No 1071/4/2019-CX.8 dated 27.08.2019 in para 10(c) has clarified that amount shall include not only amounts paid in Cash but also amounts paid by way of utilizing of CENVAT Credit.
- 5.4 However, one may need to bear in mind that there are various cases where tax have been paid before issue of SCN and the same may not have been appropriated in SCN.
- 5.5 Also, there may be cases that taxes may have been paid after issue of SCN or Order and the same are pending to be appropriated. In such cases, one needs to be very careful while making a declaration and such amount should be duly considered while making a declaration.
- 5.6 Since these details may not be directly available from the SCN or the Order, it is possible that during the verification made by designated committee, the same may not be considered and the same will require detailed explanation substantiated by documents to appropriate such amounts paid. The said provision can be better understood looking at the following cases:

Case 1:

ABC Limited filed an appeal against the Order in Original where demand was confirmed at ₹ 60 Lakhs. While filing the appeal, the company paid 7.5% i.e. 4.5 Lakhs as mandatory pre-deposit as required under section 35F of the Central Excise Act, 1944. The calculation of Declaration shall be as under:

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Particulars	Amount
Tax Dues – Single appeal pending as on 30.06.2019	60.00 Lakhs
Relief eligible 50% since tax dues is in excess of ₹ 50 Lakhs	30.00 Lakhs
Balance Tax Payable	30.00 Lakhs
Pre-deposit paid	4.50 Lakhs
Balance Tax to be paid under the Scheme	25.50 Lakhs

Case 2:

XYZ Limited was subjected to Audit and observations were made with respect to incorrect availment of CENVAT Credit to be the tune of ₹ 5,00,000/-. Before the issue of SCN, the assessee paid such tax along with applicable interest. However, SCN was issued proposing the demand of ₹ 5,00,000/- and amount paid before issue of SCN was appropriated against such demand and penalty was alleged to be demanded. The SCN is pending as on 30.06.2019

Particulars	Amount
Tax Dues – SCN pending as on 30.06.2019	5.00 Lakhs
Relief eligible 70% since tax dues is in less than ₹ 50 Lakhs	3.50 Lakhs
Balance Tax Payable	1.50 Lakhs
Tax paid	5.00 Lakhs
Excess Tax paid (the same shall not be refunded)	3.50 Lakhs

Restrictions under the Scheme

- 6.1 Section 130 provides for certain restrictions with respect to the payments made under the Scheme.
- 6.2 The restriction as provided under the Scheme are as under:
 - Amount to be paid under the Scheme shall not be paid through Input Tax Credit
 - Amount paid under the Scheme shall not be refunded under any circumstances
 - Amount paid under the Scheme shall not be taken as Input Tax Credit nor shall the same be entitled as Input Tax Credit to the recipient

Procedural aspects under Sabka Vishwas Scheme, 2019

Where, when and how to make declaration? [Section 125(2), Rule 3 and 4]

- 7.1 The declaration under the Scheme shall be filed in Form SVLDRS-1 on or before the 31st December, 2019.
- 7.2 It must be made electronically at <https://cbic-gst.gov.in> by the declarant.
- 7.3 Separate declaration must be filed for each **case**. The term “case” has been defined to mean –
 - a show cause notice, or one or more appeal arising out of such notice which is pending as on the 30th day of June, 2019; or
 - an amount in arrears; or

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- an enquiry or investigation or audit where the amount is quantified on or before the 30th day of June, 2019; or
- a voluntary disclosure.

7.4 On submission of the declaration, an acknowledgement bearing a unique reference number shall be generated by the system. This unique number will be useful for all future references. The declaration will automatically be routed to a Designated Committee for verification and further processing.

Verification of declaration by designated committee [Section 126, Rule 5 and 6]

8.1 The onus to check the correctness of the declarations made by the applicants is put on a designated committee.

8.2 The designation committee shall consist of the following persons –

Category	Composition of Committee	Who will nominate?
In case the tax dues are more than ₹ 50 lakhs	<ol style="list-style-type: none"> 1. Principal Commissioner or Commissioner of Central Excise and Service Tax 2. Additional Commissioner or Joint Commissioner of Central Excise and Service Tax <p>Note: There shall be one Designated Committee in a Commissionerate of Central Excise and Service Tax.</p>	Nominated by the Principal Chief Commissioner or Chief Commissioner of Central Excise and Service Tax
In case the tax dues are ₹ 50 lakhs or less	<ol style="list-style-type: none"> 1. Additional Commissioner or Joint Commissioner of Central Excise and Service Tax and 2. Deputy Commissioner or Assistant Commissioner of Central Excise and Service Tax. <p>Note: There shall be one Designated Committee in a Commissionerate of Central Excise and Service Tax.</p>	Nominated by the Principal Chief Commissioner or Chief Commissioner of Central Excise and Service Tax
Cases where the Directorate General of Goods and Service Tax Intelligence (DGGI) has issued notices and there is no Commissionerate	<ol style="list-style-type: none"> 1. Principal Additional Director General (Adjudication), DGGI or Additional Director General (Adjudication), DGGI 2. Additional Director, DGGI – Delhi or Joint Director, DGGI - Delhi 	Nominated by Principal Director General or Director General, DGGI

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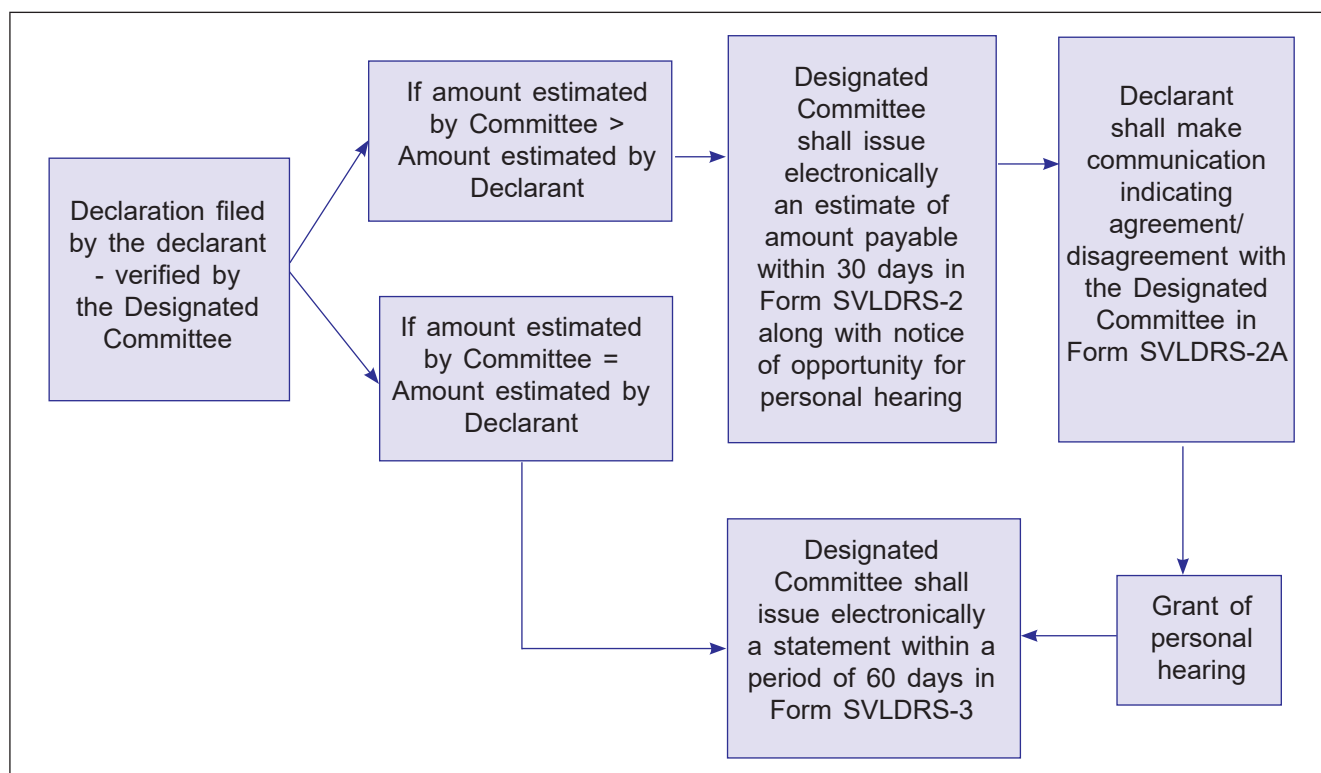
- 8.3 The declaration shall be verified by the designated committee based on the particulars furnished by the declarant in Form SVLDRS-1 and the records available with the Department.
- 8.4 Designated Committee may either accept the amount specified in the declaration or enhance the said amount, after providing opportunity to be heard to declarant.
- 8.5 In cases where the declarant has voluntarily disclosed the amount of duty, the duty declared shall be deemed to be accepted and designation committee shall not verify such declaration.

Amount payable by declarants

- 9.1 Where the amount payable by the declarant as estimated by the designated committee, equals the amount declared by the declarant, then, the designated committee shall issue in **a statement** in Form SVLDRS-3 electronically within a period of sixty days from the date of receipt of the said declaration indicating the amount payable by the declarant.
- 9.2 Where the amount payable by the declarant as estimated by the designated committee, exceeds the amount declared by the declarant, then, the designated committee shall issue **an estimate** in Form SVLDRS-2 electronically within thirty days of the date of receipt of the declaration mentioning the amount payable by the declarant.
- 9.3 Thereafter, declarant shall make communication indicating agreement or disagreement with the Designated Committee electronically in Form SVLDRS-2A. The communication in Form SVLDRS-2A shall be in respect of the agreement or disagreement with the estimate, request to make written submissions, waiving of personal hearing or seeking adjournment.
- 9.4 In case the declarant disagrees with the amount estimated by the designated committee, the designated committee shall grant a personal hearing to the declarant and allow the declarant to make written submissions. The declarant shall mention the preferable date and time on which he can appear for the personal hearing in Form SVLDRS-2A.
- 9.5 If no such agreement or disagreement is indicated till the date of personal hearing and the declarant does not appear before the designated committee for personal hearing, the committee shall decide the matter based on available records.
- 9.6 If the declarant applies for adjournment, then designated committee on sufficient cause being shown by the declarant has the power to grant only one adjournment.
- 9.7 On receipt of a request for an adjournment, the Designated Committee may grant the same electronically in Form SVLDRS-2B.
- 9.8 If the declarant does not appear before the designated committee for personal hearing after adjournment, the committee shall decide the matter based on available records.
- 9.9 No statement in Form SVLDRS-3 shall be issued in a case where the amount payable, as determined by the designated committee is NIL and there is no appeal pending in a High Court or the Supreme Court.

Verification procedure

10. The verification procedure adopted the designated committee is explained diagrammatically as under -



Certain posers/issues/concerns with the Scheme

Issue 1: Where amount estimated by the committee is more than amount estimated by the declarant and the declarant disagrees with the increased estimate, what remedy is available with the declarant?

Firstly, the scheme does not provide the mechanism for withdrawal of the application once made. So, if the amount stated to be payable by the designated committee is not acceptable to the declarant, clarity is required as to whether he can withdraw the declaration and continue disputing the matter before the respective authorities. Secondly, there is no appeal mechanism prescribed through which the declarant may challenge the amount estimated by the committee. In the present circumstances and in absence of any clarification by the CBIC, the only remedy available with declarant will be to challenge the estimate of the designated committee before the courts.

Issue 2: Upfront rejection of declaration by the designated committee

It is possible that designated committee may reject the declaration upfront claiming the declarant is not eligible to apply for the scheme or the information furnished in the declaration is false or incorrect. Even though the scheme does not provide the mechanism for the same, the designated committee shall provide a personal hearing to the declarant before passing any rejection order. Also, clarity is required as to whether the declarant can re-apply for the scheme if the time limit of 31st December has not expired.

Issue 3: Cases where duty quantified relates to more than one Commissionerate in respect of matters under investigation by DGGI

Para 10(j) of Circular No. 1071/4/2019-CX.8 dated 27.08.2019 has clarified that in respect of matters under investigation by DGGI where the duty quantified relates to more than one Commissionerate, the Designated Committee of the Commissionerate involving the maximum amount of duty will decide the case. Further, in other cases of DGGI wherein Show Cause Notice covers more than one Commissionerate, a common adjudicator shall be appointed under intimation to the Chief Commissioner concerned and DG systems so that the Designated Committee of the Commissionerate can finalize the matter.

Payment, Withdrawal of Appeal and Issuance of Discharge Certificate [Section 126, Rule 7, 8 and 9]

- 10.1 Declarant shall pay electronically through internet banking the amount, as indicated in Form SVLDRS-3 issued by the designated committee, within a period of thirty days from the date of its issue.
- 10.2 The payment challan can be generated by a link provided in the Form SVLDRS-3 issued by the designated committee. Once the challan is generated, payment against the same can be made by the declarant.
- 10.3 Any appeal or reference or reply to SCN filed before the appellate forum other than Supreme Court or High Court shall be deemed to have been withdrawn. No separate withdrawal application needs to be made in such cases.
- 10.4 However, in case where any writ petition or appeal or reference is pending before Supreme Court or High Court, the declarant shall file an application for withdrawal of the same. Thereafter, the declarant shall be required to furnish electronically the proof of such withdrawal to the designated committee along with the proof of payment of tax/duty indicated in Form SVLDRS-3. Form SVLDRS-3 provides a document upload facility for furnishing proof of withdrawal.
- 10.5 After scrutinizing the above stated submissions, the designated committee shall issue a discharge certificate electronically in Form SVLDRS-4 within thirty days of the said payment or submission of the proof of withdrawal of appeal or writ petition or reference, whichever is later.
- 10.6 In a case where Form SVLDRS-3 has not been issued by the designated committee for the reason that no amount is payable, then discharge certificate shall be issued within thirty days of the filing of declaration.

Certain posers/issues/concerns with the Scheme

Issue: Consequence if declarant fails to pay amount payable within 30 days of the SVLDRS-3 issued by designated committee

Para 10(j) of Circular No. 1071/4/2019-CX.8 dated 27.08.2019 has clarified that if the payment of the amount specified in Form SVLDRS-3 is not made within thirty days, then the declaration shall be treated as lapsed and the benefits of the scheme will no longer be available. The said view has been adopted by the Q58 of the FAQs issued by CBIC. However, there is no clarity as to whether in such cases the designated committee has the power to condone such delay or whether the declarant can file second application / declaration if the time limit of 31st December, 2019 has not expired. Also, in case of voluntary contribution whether declarant will be liable to penalty or interest on amount declared.

Rectification of errors [Section 128 and Rule 6(6)]

- 11.1 Within thirty days of the date of issue of Form SVLDRS-3, the designated committee may modify its order only to correct an arithmetical error or clerical error, which is apparent on the face of record by issuing electronically a revised Form SVLDRS-3.
- 11.2 Such errors could be pointed out by the declarant or rectified suo moto by the Designated Committee.

Effect of Discharge Certificate [Section 129]

- 12.1 Every discharge certificate issued with respect to the amount payable under the Scheme shall be conclusive as to the matter and time period stated therein.
- 12.2 Declarant shall not be liable to pay any further duty/tax, interest, or penalty with respect to the matter and time period covered in the declaration.
- 12.3 Declarant shall not be liable to be prosecuted under the indirect tax enactment with respect to the matter and time period covered in the declaration.
- 12.4 Matter and time period covered by such declaration shall not be reopened in any other proceeding under the indirect tax enactment.
- 12.5 Here, it should be noted that issuance of discharge certificate by the designated committee with respect to a matter shall not preclude the department from issuing of show cause notice in the following cases -
 - for the same matter for subsequent period; or
 - different matter for same period.
- 12.6 In case of voluntary disclosure, where information furnished in the declaration is found to be false within one year of issuance of discharge certificate, it shall be presumed as if the declaration was never made and proceedings under the applicable indirect tax enactment shall be instituted.

Power to make rules [Section 132]

- 13.1 As per Section 132, the Central Government has the power to frame rules for the carrying out of the provisions of the Scheme by issuance of a Notification in the Official Gazette. These rules can be in respect of the following matters –
 - Procedure for filing and verification of declaration.
 - Manner of constitution of the designated committee and its rules of procedure and functioning.
 - Form and manner of estimation of amount payable by the declarant and the procedure relating thereto.
 - Procedure of making the payment of tax by the declarant and the intimation regarding the withdrawal of appeal.
 - Form and manner of granting the discharge certificate to the declarant.
 - Manner in which the instructions may be issued and published.
 - Such other prescribed matters for which provisions are to be made by way of rules.

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- 13.2 After issuance of the rules, the Central Government shall lay these rules before each House of Parliament. Further, the Parliament shall have the power to make modification in these rules or annul the rules itself.
- 13.3 The Central Government vide Notification No. 5/2019 – Central Excise (NT) dated 21st August, 2019 has prescribed the Sabka Vishwas (Legacy Dispute Resolution) Scheme Rules, 2019. These rules are effective from 1st September, 2019.

Power to remove difficulty and issue order/instructions [Section 133 and 134]

- 14.1 Section 133 gives power to the Central Board of Indirect Taxes and Customs to issue such orders, instructions and directions to the authorities, as it may deem fit, for the proper administration of this Scheme.
- 14.2 Section 134 empowers the Central Government to issue an order for removal of any difficulty to give effect to the provision of the scheme or in the implementation of the scheme.
- 14.3 Such removal of difficulty order shall not be inconsistent with the provisions of the scheme and be issued within a period of two years from the date on which the provisions of this Scheme come into force.
- 14.4 Further, after issuance of removal of difficulty order, the Central Government shall lay such order before each House of Parliament.

Protection to officers [Section 135]

- 15.1 This section gives protection to the Central Government or any officer of the Central Government against initiation of any suit, prosecution or other legal proceeding for anything which is done, or intended to be done in good faith, in pursuance of this Scheme or any rule made thereunder.
- 15.2 Further, no proceeding, other than a suit shall be commenced against the Central Government or any officer of the Central Government without giving a prior notice of not less than one month in writing of the intended proceeding and of the cause thereof, or after the expiration of three months from the accrual of such cause.
- 15.3 No proceeding shall be commenced against any officer only on the ground of subsequent detection of an error in calculating the amount of duty payable by the declarant unless there is evidence of misconduct.



PART 2 – FREQUENTLY ASKED QUESTIONS (FAQ)

Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 Frequently Asked Questions (FAQs) Dated 30th August 2019 by CBIC

- [Notes: 1. For Scheme details please refer to the Finance (No.2) Act, 2019.
2. The 'sections' referred below are those of the Finance (No.2) Act, 2019.
3. In case of any apparent inconsistency between the contents of these FAQs and the statutory provisions, the latter shall prevail.]

**

Q1. Who is eligible to file declaration under the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019?

Ans. Any person falling under the following categories is eligible, subject to other conditions, to file a declaration under the Scheme:

- (a) Who has a show cause notice (SCN) for demand of duty/tax or one or more pending appeals arising out of such notice where the final hearing has not taken place as on 30.06.2019.
- (b) Who has been issued SCN for penalty and late fee only and where the final hearing has not taken place as on 30.06.2019.
- (c) Who has recoverable arrears pending.
- (d) Who has cases under investigation and audit where the duty/tax involved has been quantified and communicated to him or admitted by him in a statement on or before 30th June, 2019.
- (e) Who wants to make a voluntary disclosure.

Q2. What are the statutes covered under the Scheme?

Ans. This Scheme is applicable to the following enactments, namely:—

- (a) The Central Excise Act, 1944 or the Central Excise Tariff Act, 1985 or Chapter V of the Finance Act, 1994 and the rules made thereunder;
- (b) The following Acts, namely:—
 - (i) The Agricultural Produce Cess Act, 1940;
 - (ii) The Coffee Act, 1942;
 - (iii) The Mica Mines Labour Welfare Fund Act, 1946;
 - (iv) The Rubber Act, 1947;
 - (v) The Salt Cess Act, 1953;

- (vi) The Medicinal and Toilet Preparations (Excise Duties) Act, 1955;
 - (vii) The Additional Duties of Excise (Goods of Special Importance) Act, 1957;
 - (viii) The Mineral Products (Additional Duties of Excise and Customs) Act, 1958;
 - (ix) The Sugar (Special Excise Duty) Act, 1959;
 - (x) The Textiles Committee Act, 1963;
 - (xi) The Produce Cess Act, 1966;
 - (xii) The Limestone and Dolomite Mines Labour Welfare Fund Act, 1972;
 - (xiii) The Coal Mines (Conservation and Development) Act, 1974;
 - (xiv) The Oil Industry (Development) Act, 1974;
 - (xv) The Tobacco Cess Act, 1975;
 - (xvi) The Iron Ore Mines, Manganese Ore Mines and Chrome Ore Mines Labour Welfare Cess Act, 1976;
 - (xvii) The Bidi Workers Welfare Cess Act, 1976;
 - (xviii) The Additional Duties of Excise (Textiles and Textile Articles) Act, 1978;
 - (xix) The Sugar Cess Act, 1982;
 - (xx) The Jute Manufacturers Cess Act, 1983;
 - (xxi) The Agricultural and Processed Food Products Export Cess Act, 1985;
 - (xxii) The Spices Cess Act, 1986;
 - (xxiii) The Finance Act, 2004;
 - (xxiv) The Finance Act, 2007;
 - (xxv) The Finance Act, 2015;
 - (xxvi) The Finance Act, 2016;³
- (c) Any other Act, as the Central Government may, by notification in the Official Gazette, specify.

Q3. If an enquiry or investigation or audit has started but the tax dues have not been quantified whether the person is eligible to opt for the Scheme?

Ans. No. If an audit, enquiry or investigation has started, and the amount of duty/duty payable has not been quantified on or before 30th June, 2019, the person shall not be eligible to opt for the Scheme.

Q4. If a SCN covers multiple issues, whether the person can file an application under the Scheme for only few issues covered in the SCN?

Ans. No. A person cannot opt to avail benefit of the Scheme in respect of selected matters. He must file a declaration in respect of all the matters concerning duty/tax liability covered under the SCN.

Q5. What is the scope of duty/tax relief covered under section 124(1)(b) with respect to SCN for late fee and penalty only where the amount of duty/tax in the said notice has been paid or is nil?

Ans. The relief shall be of the entire amount of late fee or penalty.

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Q6. I have filed an appeal before the appellate forum [Commissioner (Appeals) /CESTAT] and such appeal has been heard finally on or before the 30th day of June, 2019. Am I eligible for the Scheme?

Ans. No, you are not eligible in view of section 125(1)(a).

Q7. What is the scope under the Scheme when adjudication order determining the duty/tax liability is passed and received prior to 30.06.2019, but the appeal is filed on or after 01.07.2019?

Ans. Such a person shall not be eligible to file a declaration under the Scheme.

Q8. I have been convicted for an offence punishable under a provision of the indirect tax enactment. Am I eligible for the Scheme?

Ans. If the conviction is for the same matter and time period for which the declaration is proposed to be filed, then you are not eligible to avail the Scheme.

Q9. I have been issued a SCN and the final hearing has taken place on or before 30.06.2019. Am I eligible for the Scheme?

Ans. No, you are not eligible as per section 125(1)(c).

Q10. I have been issued a SCN for an erroneous refund or refund. Am I eligible for the Scheme?

Ans. No, as per section 125(1)(d) you are not eligible to make a declaration under the Scheme in respect of an SCN issued for an erroneous refund or refund.

Q11. I have been subjected to an enquiry or investigation or audit and the amount of duty/tax involved therein has not been quantified on or before 30.06.2019. Am I eligible for the Scheme?

Ans. No, as per section 125(1)(e) you are not eligible to file a declaration in respect of such an enquiry or investigation or audit.

Q12. I have been subjected to an enquiry or investigation or audit under indirect tax enactment and I want to make a voluntary disclosure regarding the same. Am I eligible for the Scheme?

Ans. No, you are not eligible to make a declaration under the voluntary disclosure category as per section 125(1)(f)(i).

Q13. There is an apparent contradiction between the provisions of section 125(1)(f)(ii) and section 124(1)(c)(iii). Can you elaborate?

Ans. Section 125(1)(f)(ii) is an exception to voluntary disclosure category. In other words, a person having filed a return but has not deposited the duty/tax cannot make a voluntary disclosure in respect of the same since the liability already stands disclosed to the Department. On the other hand, section 124(1)(c)(iii) is a sub-set of the 'arrears' category, meaning thereby that in respect of such return a declaration can only be filed under the arrears category. As such, there is no contradiction between the two provisions.

Q14. I have filed an application in the Settlement Commission for settlement of the case. Am I eligible for the Scheme?

Ans. No, you are not eligible to file a declaration for a case which is still pending with the Settlement Commission.

Q15. I deal with the goods which are presently under Central Excise and are mentioned in the Fourth Schedule to the Central Excise Act, 1944. I want to make declarations with respect to these excisable goods. Am I eligible for the Scheme?

Ans. No, you are not eligible to avail the benefits under the Scheme.

Q16. How will I apply for the said Scheme?

Ans. All eligible persons are required to file an electronic declaration at the portal <https://cbic-gst.gov.in> in Form SVLDRS 1.

Q17. Will I get an acknowledgement for filing a declaration electronically?

Ans. Yes, on receipt of your declaration, an auto acknowledgement bearing a unique reference number will be generated by the system and sent to you. This unique number will be useful for all future references. The declaration will automatically be routed to the Designated Committee that will finalize your case.

Q18. How will I come to know about the final decision taken by the designated committee on my declaration?

Ans. Within sixty days of filing of a declaration, you will be informed electronically about the final decision taken in the matter.

Q19. What is the difference between ‘Tax Dues’ and ‘Tax Relief’?

Ans. ‘Tax Dues’ is the total outstanding duty/tax demand. ‘Tax Relief’ is the concession the Scheme offers from the total outstanding duty demand.

Q20. A SCN has been issued to me for an amount of duty of ₹ 1000 and an amount of penalty of ₹ 100. In the Order in Original (OIO) the duty confirmed is of ₹ 1000 and an amount of ₹ 100 has been imposed as penalty. I have filed an appeal against this order before the Appellate Authority. What will be the tax dues for me?

Ans. The amount of duty which is being disputed is ₹ 1000 and hence the tax dues will be ₹ 1000.

Q21. A SCN has been issued to me for an amount of duty of ₹ 1000 and an amount of penalty of ₹ 100. In the OIO the duty confirmed is of ₹ 900 and penalty imposed is ₹ 90. I have filed an appeal against this order. The department has not filed any appeal in the matter. What would be the tax dues?

Ans. The amount of duty which is being disputed is ₹ 900 and hence the tax dues are ₹ 900.

Q22. A SCN has been issued for an amount of duty of ₹ 1000 and an amount of penalty of ₹ 100. In the OIO the duty confirmed is of ₹ 900 and penalty imposed is ₹ 90. I have filed an appeal against this order before the Appellate Authority. Further, Department has also filed an appeal before the Appellate Authority for an amount of duty of ₹ 100 and penalty of ₹ 10. What would be the tax dues?

Ans. The amount of duty which is being disputed is ₹ 900 plus ₹ 100 i.e. ₹ 1000 and hence tax dues are ₹ 1000.

Q23. A SCN has been issued for an amount of duty of ₹ 1000. The Adjudicating Authority confirmed the duty of ₹ 1000. I have filed an appeal against this order. The first appellate authority Commissioner Appeals/CESTAT reduced the amount of duty to ₹ 900. I have filed a second appeal (before CESTAT/High Court. The department has not filed any appeal. What will be the tax dues for me?

Ans. The amount of duty which is being disputed is ₹ 900 and hence the tax dues are ₹ 900.

Q24. I have been issued a SCN under any of the indirect tax enactment on or before 30.06.2019, what will be the tax dues?

Ans. As per section 123(b), the tax dues will be the amount of duty/tax/cess stated to be payable in the SCN.

Q25. What is the coverage of SCNs under the Scheme with respect to main noticee *vis-à-vis* co-noticee particularly when the tax amount has already been paid by the main notices outside the Scheme?

Ans. In case of a SCN issued to an assessee demanding duty/tax and also proposing penal action against him as well as separate penal action against the co-noticee/s specified therein, if the main noticee has settled the tax dues, the co-noticee/s can opt for the Scheme for the waiver of penalty. For instance, the main noticee has settled the matter before the Settlement Commission and paid the dues and the co-noticees were not a party to the proceedings. In such a case, the co-noticees can file a declaration under the Scheme.

Q26. What is the scope of coverage of periodical SCNs under the Scheme?

Ans. Any SCN issued whether main or periodical, where the final hearing has not taken place on or before 30.06.2019 is eligible under the Scheme.

Q27. What are the benefits available under the Scheme?

Ans. The various benefits available under the Scheme are:

- Total waiver of interest and penalty
- Immunity from prosecution
- In cases pending in adjudication or appeal, a relief of 70% from the duty/tax demand if it is ₹ 50 lakhs or less and of 50%, if it is more than ₹ 50 lakhs. The same relief is available for cases under enquiry, investigation and audit where the duty involved is quantified on or before 30.06.2019.
- In case of an amount in arrears, the relief is 60% of the confirmed duty/tax amount if the same is ₹ 50 lakhs or less and it is 40% in other cases.
- In cases of voluntary disclosure, the declarant will have to pay full amount of disclosed duty/tax.

Q28. Shall the pre-deposit paid at any stage of appellate proceedings and deposit paid during enquiry, investigation or audit be taken into account for calculating relief under the Scheme?

Ans. Yes, any amount paid as pre-deposit at any stage of appellate proceedings under the indirect tax enactment or as deposit during enquiry, investigation or audit, shall be adjusted while issuing the statement indicating the amount payable by the declarant.

Q29. Whether the declarant will be given an opportunity of being heard or not?

Ans. Yes, as per section 127(2) and (3), after the issue of the estimate, the Designated Committee shall give an opportunity of being heard to the declarant, if he so desires, in case of a disagreement.

Q30. What will be procedure and time period of payment to be made by the declarant?

Ans. The declarant shall pay electronically within 30 days of the statement issued by the Designated Committee, the amount payable as indicated therein.

Q31. What procedure will be followed for withdrawal of appeals where the person has filed a declaration under the Scheme?

Ans. Where the declarant has filed an appeal or reference against any order or notice giving rise to the tax dues, before the appellate forum, other than the Supreme Court or the High Court, then, such appeal or reference or reply shall be deemed to have been withdrawn.

In case of a writ petition or appeal or reference before any High Court or the Supreme Court, the declarant shall file an application before such High Court or the Supreme Court for withdrawing the writ petition, appeal or reference and after its withdrawal with the leave of the Court, he shall furnish proof of such withdrawal to the Designated Committee.

Q32. Whether any certificate will be provided to declarant as proof to payment of dues?

Ans. Yes, on payment of the amount indicated in the statement and production of proof of withdrawal of appeal, wherever applicable, the Designated Committee shall issue a discharge certificate in electronic form, within 30 days of the said payment and production of proof, whichever is later.

Q33. Whether a calculation error in statement may be rectified or not?

Ans. Yes, within 30 days of the date of issue of a statement indicating the amount payable by the declarant, the Designated Committee may modify its order only to correct an arithmetical error or clerical error, which is apparent on the face of record, on such error being pointed out by the declarant or suo-motu.

Q34. What will be the benefits of discharge certificate issued under the Scheme?

Ans. Every discharge certificate issued under section 127 with respect to the amount payable under the Scheme shall be conclusive as to the matter and time period stated therein, and:

- (a) the declarant shall not be liable to pay any further duty/tax, interest, or penalty with respect to the matter and time period covered in the declaration;
- (b) the declarant shall not be liable to be prosecuted under the indirect tax enactment with respect to the matter and time period covered in the declaration; and
- (c) no matter and time period covered by such declaration shall be reopened in any other proceeding under the indirect tax enactment.

Q35. Can I take input tax credit for any amount paid under the Scheme?

Ans. No.

Q36. Can I pay any amount under the Scheme through the input tax credit account under the indirect tax enactment or any other Act?

Ans. No.

Q37. Can I take a refund of an amount deposited under the Scheme?

Ans. No.

Q38. In cases where pre-deposit or other deposit already paid exceeds the amount payable as indicated in the statement of the designated committee, the difference shall be refunded or not?

Ans. No, it shall not be refunded.

Q39. Is there any benefit, concession or immunity for the declarant in any proceedings other than those in relation to the matter and time period to which the declaration has been made?

Ans. No.

Q40. Whether the discharge certificate under the Scheme would serve as immunity against issuance of any further SCN (i) for the same matter for a subsequent time period; or (ii) for a different matter for the same time period?

Ans. No, as per section 129 (2)(b), the issue of the discharge certificate with respect to a matter for a time period shall not preclude the issue of a SCN, (i) for the same matter for a subsequent time period; or (ii) for a different matter for the same time period.

Q41. What action would be taken against a declarant who makes false voluntary disclosure under the Scheme?

Ans. As per section 129(2)(c), in cases of voluntary disclosure, where any material particular furnished in the declaration is subsequently found to be false, within a period of one year of issue of the discharge certificate, it shall be presumed as if the declaration was never made and proceedings under the applicable indirect tax enactment shall be instituted.

Q42. Does intimation for audit received by the taxpayer prior to 30.06.2019 seeking details qualify for the Scheme?

Ans. No, if the duty/tax payable has not been quantified as on 30.06.2019 the taxpayer is not eligible to make a declaration regarding this audit under the Scheme.

Q43. I have received an intimation for audit, enquiry or investigation on or before 30.06.2019. Can I make a voluntary disclosure of my liability?

Ans. No.

Q44. Can taxpayer opt for the benefit under the Scheme in case of periodical notices without opting for it in respect of the main notice?

Ans. Yes.

Q45. If the main noticee avails benefit of the Scheme whether Directors whose appeals are pending in respect of penalty only get a waiver of the penalty?

Ans. Yes. Co-noticees cannot avail the benefits of the Scheme only till such time that the duty/tax demand has not been settled. Once the main noticee discharges the duty/tax demand, the co-noticees can apply under the Scheme.

Q46. If a person has been issued a SCN for a refund/ erroneous refund and, at the same time, he also has other outstanding disputes which are covered under this Scheme, then, will he be eligible to file a declaration(s) for the other case(s)?

Ans. Yes. The exception from eligibility is for ‘the case’ and not ‘the person’.

Q47. If I file a declaration under the Scheme, will it be assumed that I have admitted to the position and agree with the allegations made in the show cause notice?

Ans. No. A declaration under the Scheme will not be a basis for assuming that the declarant has admitted the position and no fresh show cause notice will be issued merely on that basis.

Q48. With respect to penalty/late fee matters, whether only SCNs for late fee or penalty are covered under this Scheme or also such cases under appellate proceedings?

Ans. The Scheme is applicable to any SCN for penalty/late fee, irrespective of whether it is under adjudication or appeal.

Q49. I had made an application to the Settlement Commission for settlement of my case. However these proceedings abated due to rejection of the application by the Settlement Commission or other reason/s and the case went back to the adjudicating authority for further action. Can I avail the benefit of the Scheme with respect to this case?

Ans. Yes. A declaration under the Scheme can be made for a case which is no longer with the Settlement Commission if other conditions of the Scheme are satisfied.

Q50. I have filed a writ petition challenging the order of the Settlement Commission. Can I make a declaration under the Scheme with respect to this case?

Ans. Yes. A declaration can be filed under the Scheme if no application is pending before the Settlement Commission and the Writ Petition has not been heard finally on or before 30.06.2019.

Q51. With respect to cases under enquiry, investigation or audit what is meant by ‘written communication’ quantifying demand?

Ans. Written communication will include a letter intimating duty/tax demand or duty/tax liability admitted by the person during enquiry, investigation or audit or audit report etc.

Q52. I have already paid duty/tax by utilising the input credit, and the matter is under dispute. Will this duty/tax already paid through input credit be adjusted against my duty/tax liability calculated under the Scheme?

Ans. Yes. In such cases, duty/tax already paid through input credit shall be adjusted by the Designated Committee at the time of determination of final amount payable under the Scheme.

Q53. Which is the Form through which I can make a declaration under the Scheme?

Ans. Form SVLDRS1 is the form that has to be filled for making a declaration. The form is required to be filled and submitted electronically and shall be available at the portal <https://cbic-gst.gov.in>

Q54. I do not agree with the estimate of the Designated Committee. Will I be given a personal hearing?

Ans. Yes. A date of personal hearing is intimated alongwith the estimate issued by the Designated Committee in Form SVLDRS2. Written submissions can be made, personal hearing can be waived, and one adjournment of the personal hearing can also be sought through Form SVLDRS 2A. These forms are available at the portal <https://cbic-gst.gov.in> and are submitted electronically.

Q55. I have received a communication of the amount payable in Form SVLDRS3. How do I make the duty/tax payment?

Ans. A challan can be generated by a link provided in the Form SVLDRS3 issued by the department. Once the challan is generated, payment against the same can be made by the taxpayer.

Q56. How do I intimate the department about withdrawal of appeal by me?

Ans. Form SVLDRS3 provides a document upload facility for furnishing proof of withdrawal.

Q57. Are disputes pertaining to Cenvat credit covered under the Scheme?

Ans. Yes, they are included unless covered by a specific exclusion.

Q58. What happens if I do not make the payment of the amount specified in the statement within 30 days of its issue?

Ans. The declaration shall be treated as lapsed and benefits of the Scheme will no longer be available.

Q.59 The amount quantified under an enquiry, investigation or audit on or before 30.06.2019 gets modified subsequently due to any reason. Will I still be eligible to file a declaration under the Scheme?

Ans. Only such cases of enquiry, investigation or audit are covered under the Scheme where the duty/tax demand has been worked out on or before 30.06.2019 but SCN has not been issued.

Q.60 The duty demand in an SCN issued to me was dropped by the adjudicating authority. However, the department has filed an appeal. I have not filed any appeal in the matter. Will this case be eligible under the Scheme.

Ans. Yes.

Frequently Asked Questions (FAQs) Circular No. 1071/4/2019-CX.8 date 27th August, 2019

Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs

F. No. 267/78/2019/CX-8-Pt.III

Dated, the 27th August, 2019

Circular No. 1071/4/2019-CX.8

To

The Principal Chief Commissioners/ Chief Commissioners (All)

The Principal Director Generals/ Director Generals (All)

Dear Madam/Sir,

I am directed to state that the Government has announced the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 as a part of the recent Union Budget. Further, in accordance with the Finance (No. 2) Act, 2019, the Central Government has notified the Sabka Vishwas (Legacy Dispute Resolution) Scheme Rules, 2019 as well as issued Notification No. 04/2019 Central Excise-NT dated 21.08.2019 to operationalize this Scheme from 01.09.2019 to 31.12.2019.

2. As may be appreciated, this Scheme is a bold endeavor to unload the baggage relating to the legacy taxes viz. Central Excise and Service Tax that have been subsumed under GST and allow business to make a new beginning, and focus on GST. Therefore, it is incumbent upon all officers and staff of CBIC to partner with the trade and industry to make this Scheme a grand success.
3. Dispute resolution and amnesty are the two components of this Scheme. The dispute resolution component is aimed at liquidating the legacy cases locked up in litigation at various forums whereas the amnesty component gives an opportunity to those who have failed to correctly discharge their tax liability to pay the tax dues. As may be seen, this Scheme offers substantial relief to the taxpayers and others who may potentially avail it. Moreover, the Scheme also focuses on the small taxpayers as would be evident from the fact that the extent of relief provided is higher in respect of cases involving lesser duty (smaller taxpayers can generally be expected to face disputes involving relatively lower duty amounts).
4. The relief extended under this Scheme is summed up, as follows:
 - (a) For all the cases pending in adjudication or appeal (at any forum), the relief is to the extent of 70% of the duty involved if it is ₹ 50 lakhs or less and 50% if it is more than ₹ 50 lakhs. The same relief is available for cases under investigation and audit where the duty involved is quantified and communicated to the party or admitted by him in a statement on or before 30.06.2019.

- (b) In cases of confirmed duty demand, where there is no appeal pending, the relief offered is 60% of the confirmed duty amount if the same is ₹ 50 lakhs or less and it is 40% if the confirmed duty amount is more than ₹ 50 lakhs.
 - (c) In cases of voluntary disclosure of duty not paid, the full amount of disclosed duty would have to be paid.
 - (d) There will be full waiver of interest and penalty under all the categories of cases, as at (a) to (c) above.
5. The relief under this Scheme is illustrated, as follows:
- (i) If the amount of duty (including CENVAT credit) being litigated is ₹ 50 lakhs, then the taxpayer only needs to pay only ₹ 15 lakhs to settle his case.
 - (ii) If the amount of duty (including CENVAT credit) being litigated is ₹ 1 crore, then the taxpayer only needs to pay only ₹ 50 lakhs to settle his case.
 - (iii) If the amount of duty being litigated is either because the show cause notice was only for penalty or because the duty was deposited at any subsequent stage, and only penalty is being contested, then the taxpayer does not need to deposit anything to settle his case. However, the taxpayer would have to make a declaration under this Scheme.
 - (iv) If the duty (including CENVAT credit) involved during investigation or audit is ₹ 50 lakhs, then the taxpayer only needs to pay ₹ 15 lakhs to settle his case.
 - (v) If the amount in arrears is ₹ 50 lakhs, then the taxpayer only needs to pay only ₹ 20 lakhs to settle his case.
 - (vi) If the taxpayer makes a voluntary disclosure of ₹ 1 crore, then he will need to pay ₹ 1 crore to settle his case.
6. It may be appreciated that the ambit of this Scheme is wide enough to cover all kinds of pending disputes, including call book cases, except for a few categories. The exclusions are firstly, cases in respect of goods that are still subject to levy of Central Excise such as specified petroleum products and tobacco i.e. goods falling in the Fourth Schedule to the Central Excise Act, 1944. Secondly, cases for which the taxpayer/noticee has already been convicted in a Court of law. Thirdly, cases under adjudication or litigation where the final hearing has taken place on or before 30.06.2019. Fourthly, cases of erroneous refunds. Lastly, cases which are pending before the Settlement Commission.
7. Some of the highlights of this Scheme are that it will be fully automated with a dedicated portal (cbic-gst.gov.in) for online filing of declaration and communication of final decision. DG (Systems) will shortly issue a user manual for the online facility being provided to implement this Scheme. This has been done with the objectives of ensuring transparency, speed and accountability in the decision making. There are also fixed timelines for the various processes involved which are to be strictly adhered to so that the entire process of filing of declaration to communication of Department's decision and to payment gets completed within 90 days. This is important as there is no scope for extension of the time period for the sub-processes or the complete process. It is also important to appreciate that while this Scheme indicates various timelines, it is in the common interest of both the taxpayer and the Department that any declaration made thereunder is expeditiously handled well before the indicated timelines. This should be an area of focus for the Designated Committees as well as the supervisory Principal Chief Commissioner/Chief Commissioner concerned.

8. Once the declarant produces the proof of payment and withdrawal of appeal in High Court and Supreme Court, if applicable, for in cases of lower forums the Scheme provides for deemed withdrawal of appeal, a discharge certificate will be issued indicating a full and final closure of the proceedings in question for both the Department and the taxpayer. It merits mention that every discharge certificate shall be conclusive as to the matter and time period stated therein. The declarant shall be not be liable to pay any further duty, interest or penalty. No matter and time period covered under a discharge certificate shall be reopened in any other proceedings under the said indirect tax enactments. This entails a full waiver from prosecution as well. The only exception is in case of a taxpayer's voluntary disclosure of liability as there is no way to verify its correctness, so a provision is made to reopen such declaration within one year of issue of a discharge certificate, if subsequently any material particular is found to be false.
9. Moreover, the scope of discretion has been kept to the minimum by linking the relief under this Scheme to the duty amount which is already known to both the Department and the taxpayer in the form of a show cause notice/order of determination or a written communication. The calculation of relief itself will be automated. Even in case of voluntary disclosure, no verification will be carried out by the Department. Still in the eventuality the declarant seeks the opportunity of being heard, the decision would be taken only after giving him this opportunity.
10. Further, the following issues are clarified in the context of the various provisions of the Finance (No.2) Act, 2019 and Rules made thereunder:
 - (a) Section 129(2)(a) provides that no person being a party in appeal, application, revision or reference shall contend that by issuing a discharge certificate, Department has accepted the disputed position. Section 129(2)(b) further provides that issue of a discharge certificate does not prevent issuance of a show cause notice for the same matter for a subsequent period or for a different matter in the same period. It is clarified that similar position will apply in case of Department also. In other words, a declaration under this Scheme will not be a basis for assuming that the declarant has admitted the position, and no fresh show cause notice will be issued merely on that basis.
 - (b) Section 125(1)(d) mentions that the Scheme is not available to an applicant who has been issued a show cause notice relating to refund or erroneous refund. It has potential to lead to an interpretation that such persons will not be able to opt for the Scheme for any other dispute as well, since the restriction is on 'the person' in place of 'the case'. It is clarified that the exception from eligibility is for 'the case' and not 'the person'. In other words, if a person has been issued a show cause notice for a refund/erroneous refund and, at the same time, he also has other outstanding disputes which are covered under this Scheme, then, he will be eligible to file a declaration(s) for the other case(s). Same position will apply to persons covered under Sections 125(1)(a), (b), (c), (e) and (g).
 - (c) This Scheme provides for adjustment of any amount paid as pre-deposit during appellate proceedings or as deposit during enquiry, investigation or audit [Sections 124(2) and 130(2) refer]. In certain matters, tax may have been paid by utilising the input credit, and the matter is under dispute. In such cases, the tax already paid through input credit shall be adjusted by the Designated Committee at the time of determination of the final amount payable under the Scheme.

- (d) With respect to penalty/late fee matters [Section 124(1)(b) refers], a doubt has been expressed that only show cause notices for late fee or penalty are covered under this Scheme as there is no mention of appellate proceedings. It is clarified that the provisions apply to any show cause notice for penalty/late fee, irrespective of the fact that it is under adjudication or appeal. Moreover, there can be a show cause notice that originally also involved a duty demand, and the amount of duty in the said notice became 'nil' whether on account of the fact that same has been paid under this Scheme or otherwise. Such cases are also covered under Section 124(1)(b).
- (e) In case of appeals, the applicant is ineligible to apply if the final hearing is concluded but the order is awaited as on 30.06.2019. The hearings in matters are typically rescheduled even after the final hearing due to new bench, change in officer or any other reason. It is clarified that this restriction will apply to only those cases, where the appellate forum has heard the matter finally as on 30.06.2019.
- (f) Section 125(g) excludes the cases where an application has been filed before the Settlement Commission for settlement. However, in many such cases, proceedings before the Commission may abate due to reasons such as rejection of the application by the Commission or due to order of the Commission not being passed within the prescribed time etc. It is clarified that all such cases which are outside the purview of the Settlement Commission shall be covered under the Scheme under the relevant category of adjudication or appeal or arrears as the case may be provided the eligibility is otherwise established under this Scheme. Further, any pending appeals, reference or writ petition filed against or any arrears emerging out of the orders of Settlement Commission are also eligible under the Scheme.
- (g) Cases under an enquiry, investigation or audit where the duty demand has been quantified on or before the 30th day of June, 2019 are eligible under the Scheme. Section 2(r) defines "quantified" as a written communication of the amount of duty payable under the indirect tax enactment. It is clarified that such written communication will include a letter intimating duty demand; or duty liability admitted by the person during enquiry, investigation or audit; or audit report etc.
- (h) Rule 3(2) of the Sabka Vishwas (Legacy Dispute Resolution) Scheme Rules, 2019 provides that a separate declaration shall be filed for each case. Many a times a show cause notice covers multiple matters concerning duty liability. It is clarified that a declarant cannot opt to avail benefit of scheme in respect of selected matters. In other words the declarant has to file a declaration for all the matters concerning duty liability covered under the show cause notice.
- (i) Section 124(1) (b) provides that where the tax dues are relatable to a show cause notice for late fee or penalty only, and the amount of duty in the said notice has been paid or is 'nil', then, the entire amount of late fee or penalty will be waived. This section, *inter alia*, covers cases of penal action against co-noticees. In case of a show cause notice demanding duty/tax from main taxpayer and proposing penal action against co-noticees, it is clarified that the co-noticees can't avail the benefits of the scheme till such time the duty demand is not settled. Once, the main-noticee discharges the duty demand, the co-noticees can apply under this Scheme. This will also cover cases where the main noticee has settled the matter before the Settlement Commission and paid the dues and in which co-noticees were not a party to the proceedings before the Settlement Commission.

- (j) Section 127(5) of the Scheme provides that the declarant shall pay the amount indicated in the Statement issued by the Designated Committee within a period of thirty days. If the declarant does not pay the amount within the stipulated time, due to any reason, the declaration will be treated as lapsed.
 - (k) In respect of matters under investigation by DGGI, there may be cases where the duty quantified relates to more than one Commissionerate. In such cases, the Designated Committee of the Commissionerate involving the maximum amount of duty will decide the case. Further, in other cases of DGGI wherein the show cause notice that has been issued covers more than one Commissionerate, a common adjudicator must be quickly appointed under intimation to the Chief Commissioner concerned and DG Systems so the Designated Committee of that Commissionerate can finalize this matter.
11. In order to make this Scheme a success. the following actions are required to be taken on priority:
- (i) It shall be ensured that the updated and complete records of the cases eligible under the Scheme are made available to the Designated Committees by 31.08.2019. It may be noted that except for voluntary disclosure, the information regarding eligible taxpayers is readily available with the field formations through show cause notices which are yet to be adjudicated, or cases which are pending at various appellate forums or the cases under investigation or audit where the duty demand has been quantified and communicated on or before 30.06.2019 or the cases of recoverable arrears.
 - (ii) An intensive out-reach programme to create awareness among the trade and industry at large and the eligible taxpayers in particular needs to be carried out. In this direction it will also be desirable to communicate to the eligible taxpayers the benefits of this Scheme through a polite email or phone call or letter. For these purposes the publicity material prepared by DGTPS can be used. Also, registration details of such eligible taxpayers shall be conveyed to DG (Systems) so that periodic SMS can be sent to them, informing about this Scheme.
 - (iii) Though this Scheme provides a period of sixty days for the Designated Committee to decide on a declaration filed by a taxpayer, a speedier disposal is expected by the Board. For instance, in cases of voluntary disclosure, no verification is necessitated which means that the declaration will be accepted as such. Hence, such cases must be finalized within 15 days of filing of the declaration. Similarly, as the duty amount is already known in the form of a show cause notice/order of determination or a written communication/or order in appeal or disputed amount in appeal, and the tax-relief will be calculated by the system automatically, where these particulars are found to be correct as per the declaration filed and the records available with the Department, such cases must also be finalized within 15 days of filing of the declaration. These timelines must be strictly adhered to.
 - (iv) There shall be two Designated Committees of two officers each in a Commissionerate to process the declarations received thereunder (for this purpose Audit Commissionerates are to be left out). The Designated Committees have been set up based on the amount of tax dues. For removal of doubts, it is, hereby, clarified that this duty demand is before applying the tax-relief. For example, if in a show cause notice the duty demanded is ₹ 60 lakhs, the same will fall under the purview of a Committee consisting of Principal Commissioner/Commissioner and Additional/Joint Commissioner

even though the final duty payable after applying tax-relief will be less than ₹ 50 lakhs. Essentially, where the duty payable as determined by the Designated Committee comes out to be more or less than the amount declared by the taxpayer, there will be no change in the composition of the Designated Committee. In other words, the same Designated Committee to which the declaration is automatically routed based on the amount mentioned therein will take a final decision in the matter. The members of the Committee will be nominated by jurisdictional Principal Chief Commissioner/Chief Commissioner and Principal Director General/ Director General, DGGI, as the case may be. It is expected that the Designated Committee will be prompt in decision making by consensus and the senior officer in the Committee will take a lead to ensure the same.

- (v) It shall be the responsibility of the Zonal Principal Chief Commissioners/Chief Commissioners and Principal Director General/ Director General, DGGI (in the case of DGGI, Delhi) to ensure the success of the Scheme. Apart from the reach-out programme outlined at (i) above, it also needs to be ensured that the members of the Designated Committee are properly trained and well versed with the Scheme and the software application. In this connection DG (NACIN) has been instructed to carry out suitable training.

12. The Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 has the potential to liquidate the huge outstanding litigation and free the taxpayers from the burden of litigation and investigation under the legacy taxes. The administrative machinery of the Government will also be able to fully focus on helping the taxpayers in the smooth implementation of GST. Thus, the importance of making this Scheme a grand success cannot be overstated. The Principal Chief Commissioners/Principal Directors General/Chief Commissioners/Directors General and all officers and staff are instructed to familiarize themselves with this Scheme and actively ensure its smooth implementation.

Yours sincerely

(Navraj Goyal)

OSD(CX)



Frequently Asked Questions (FAQs) Dated 16th August 2019 by CBIC

Q1. Who is eligible to file declaration under the SABKA VISHWAS (LEGACY DISPUTE RESOLUTION) SCHEME, 2019?

Ans. Any person falling under the following categories is eligible, subject to other conditions under the Scheme, to file a declaration:

- (a) Who has a show cause notice for duty or one or more appeals arising out of such notice pending and where the final hearing has not taken place as on 30.06.2019.
- (b) Who has been issued show cause notice for penalty and late fee only and where the final hearing has not taken place as on 30.06.2019.
- (c) Who has recoverable arrears pending.
- (d) Who has cases under investigation and audit where the duty involved has been quantified and communicated to party or admitted by him in a statement on or before 30th June, 2019.
- (e) Who want to make a voluntary disclosure.

Q2. What are the acts covered under the Scheme?

Ans. This Scheme is applicable to the following enactments, namely:-

- (a) The Central Excise Act, 1944 or the Central Excise Tariff Act, 1985 or Chapter V of the Finance Act, 1994 and the rules made thereunder;
- (b) The following Acts, namely:-
 - (i) The Agricultural Produce Cess Act, 1940;
 - (ii) The Coffee Act, 1942;
 - (iii) The Mica Mines Labour Welfare Fund Act, 1946;
 - (iv) The Rubber Act, 1947;
 - (v) The Salt Cess Act, 1953;
 - (vi) The Medicinal and Toilet Preparations (Excise Duties) Act, 1955;
 - (vii) The Additional Duties of Excise (Goods of Special Importance) Act, 1957;
 - (viii) The Mineral Products (Additional Duties of Excise and Customs) Act, 1958;
 - (ix) The Sugar (Special Excise Duty) Act, 1959;
 - (x) The Textiles Committee Act, 1963;
 - (xi) The Produce Cess Act, 1966;
 - (xii) The Limestone and Dolomite Mines Labour Welfare Fund Act, 1972;

- (xiii) The Coal Mines (Conservation and Development) Act, 1974;
 - (xiv) The Oil Industry (Development) Act, 1974;
 - (xv) The Tobacco Cess Act, 1975;
 - (xvi) The Iron Ore Mines, Manganese Ore Mines and Chrome Ore Mines Labour Welfare Cess Act, 1976;
 - (xvii) The Bidi Workers Welfare Cess Act, 1976;
 - (xviii) The Additional Duties of Excise (Textiles and Textile Articles) Act, 1978;
 - (xix) The Sugar Cess Act, 1982;
 - (xx) The Jute Manufacturers Cess Act, 1983;
 - (xxi) The Agricultural and Processed Food Products Export Cess Act, 1985;
 - (xxii) The Spices Cess Act, 1986;
 - (xxiii) The Finance Act, 2004;
 - (xxiv) The Finance Act, 2007;
 - (xxv) The Finance Act, 2015;
 - (xxvi) The Finance Act, 2016;
- (c) Any other Act, as the Central Government may, by notification in the Official Gazette, specify.

Q3. If an enquiry or investigation or audit has started but the tax dues have not been quantified whether the person is eligible to opt for the scheme?

Ans. No. If an audit, enquiry or investigation has started, and the amount of duty payable has not been quantified on or before 30th June, 2019, the person shall not be eligible to opt for the scheme.

Q4. If a SCN covers multiple issues, whether the person can file an application under the scheme for only few issues covered in the SCN?

Ans. No. A person has to file declaration for entire amount of tax dues as per the SCN.

Q5. What is the scope of tax relief covered under section 124(1) (b) with respect to SCN for late fee and penalty only where the amount of duty in the said notice has been paid or is nil?

Ans. The tax relief shall be the entire amount of late fee or penalty.

Q6. I have filed an appeal before the appellate forum (Commissioner (Appeals) /CESTAT) and such appeal has been heard finally on or before the 30th day of June, 2019. Am I eligible for the scheme?

Ans. No, you are not eligible in view of section 125(1)(a) of the said Scheme.

Q7. What is the scope under the scheme when adjudication order determining the duty/tax liability is passed and received prior to 30.06.2019, but the appeal is filed on or after 01.07.2019?

Ans. No, such a person shall not be eligible to file a declaration under the Scheme.

Q8. I have been convicted for an offence punishable under a provision of the indirect tax enactment. Am I eligible for the Scheme?

Ans. A person who has been convicted for any offence punishable under any provision of the indirect tax enactment for the matter for which he intends to file a Declaration shall not be eligible to avail the benefits under the Scheme.

Q9. I have been issued a SCN, under indirect tax enactment and the final hearing has taken place on or before the 30th day of June, 2019. Am I eligible for the Scheme?

Ans. No, you are not eligible as per section 125(1) (c) of the Scheme.

Q10. I have been issued a SCN under indirect tax enactment for an erroneous refund or refund. Am I eligible for the scheme?

Ans. No, you are not eligible as per section 125(1)(d) of the Scheme.

Q11. I have been subjected to an enquiry or investigation or audit under indirect tax enactment and the amount of duty involved in the said enquiry or investigation or audit has not been quantified on or before the 30th day of June, 2019. Am I eligible for the Scheme?

Ans. No, you are not eligible as per section 125(1) (e) of the Scheme.

Q12. I have been subjected to an enquiry or investigation or audit under indirect tax enactment and I want to make a voluntary disclosure regarding the same. Am I eligible for the Scheme?

Ans. No, you are not eligible as per section 125(1) (f) (i) of the Scheme.

Q13. I want to make a voluntary disclosure after having filed a return under the indirect tax enactment, wherein I have indicated an amount of duty as payable but the same has not been paid. Am I eligible for the Scheme?

Ans. You cannot make a voluntary disclosure in such a case. However, you can still file a Declaration under Section 125(1) (f)(ii).

Q14. I have filed an application in the Settlement Commission for settlement of the case. Am I eligible for the Scheme?

Ans. No, you are not eligible to file a Declaration for a case for which you have filed an application in the Settlement Commission.

Q15. I deal with the goods which are presently under Central Excise and is mentioned in the Fourth Schedule to the Central Excise Act, 1944. I want to make declarations with respect to those excisable goods. Am I eligible for the scheme?

Ans. No, you are not eligible to avail the benefits under the Scheme.

Q16. How will I apply for the said scheme?

Ans. All such persons who are eligible under the Scheme will be required to file an electronic declaration at the portal <https://cbic-gst.gov.in>

Q17. Will I get an acknowledgement for filing a declaration electronically?

Ans. Yes, on receipt of declaration, an auto acknowledgement bearing a unique reference number will be generated by the system. This unique number will be useful for all future

references. The declaration will automatically be routed to the designated committee that will finalize your case.

Q18. How will I come to know about the final decision taken by the designated committee on my declaration?

Ans. Within sixty days of filing of a declaration, you will be informed electronically about the final decision taken in the matter.

Q19. What is the difference between 'Tax Dues' and 'Tax Relief'?

Ans. 'Tax Dues' is the total outstanding duty demand. 'Tax Relief' is the concession the Scheme offers from the total outstanding duty demand.

Q20. A SCN has been issued to me for an amount of duty of ₹ 1000 and an amount of penalty of ₹ 100. In the Order in Original (OIO) the duty confirmed is of ₹ 1000 and an amount of ₹ 100 has been imposed as penalty. I have filed an appeal against this order before the Appellate Authority. What will be the tax dues for me?

Ans. The amount of duty which is being disputed is ₹ 1000 and hence the tax dues will be ₹ 1000.

Q21. A SCN has been issued to me for an amount of duty of ₹ 1000 and an amount of penalty of ₹ 100. In the OIO the duty confirmed is of ₹ 900 and penalty imposed is ₹ 90. I have filed an appeal against this order. The department has not filed any appeal in the matter. What would be the tax dues?

Ans. The amount of duty which is being disputed is ₹ 900 and hence the tax dues are ₹ 900.

Q22. A SCN has been issued for an amount of duty of ₹ 1000 and an amount of penalty of ₹ 100. In the OIO the duty confirmed is of ₹ 900 and penalty imposed is ₹ 90. I have filed an appeal against this order before the Appellate Authority. Further, Department has also filed an appeal before the Appellate Authority for an amount of duty of ₹ 100 and penalty of ₹ 10. What would be the tax dues?

Ans. The amount of duty which is being disputed is ₹ 900 plus ₹ 100 i.e. ₹ 1000 and hence tax dues are ₹ 1000.

Q23. A SCN has been issued for an amount of duty of ₹ 1000. The Adjudicating Authority confirmed the duty of ₹ 1000. I have filed an appeal against this order. The first appellate authority Commissioner Appeals/CESTAT reduced the amount of duty to ₹ 900. I have filed a second appeal (before CESTAT/High Court. The department has not filed any appeal. What will be the tax dues for me?

Ans. The amount of duty which is being disputed is ₹ 900 and hence the tax dues are ₹ 900.

Q24. I have been issued a SCN under any of the indirect tax enactment on or before the 30th June, 2019, what will be the tax dues?

Ans. As per section 123(b), the tax dues will be the amount of duty/tax/cess stated to be payable in the SCN.

Q25. I have been issued a SCN, wherein other persons apart from me are jointly and severally liable for an amount, then, what would be the tax dues?

Ans. As per section 123(b), the amount indicated in the SCN as jointly and severally payable shall be taken to be the tax dues payable by you.

Q26. What is the coverage of SCNs under the Scheme with respect to main noticee *vis-à-vis* co-noticee particularly when the tax amount is paid?

Ans. In case of a SCN issued to an assessee demanding duty and also proposing penal action against him as well as separate penal action against the co-noticee/s specified therein, if the main noticee has settled the tax dues, the co-noticee/s can opt for the scheme for the waiver of penalty.

Q27. What is the scope of coverage of periodical SCNs under the scheme?

Ans. Any SCN whether main or periodical, issued and where the final hearing has not taken place on or before 30.06.2019 is eligible under the Scheme.

Q28. What are the benefits available under the Scheme?

Ans. The various benefits available under the Scheme are:

- Total waiver of interest, penalty and fine in all cases
- Immunity from prosecution
- In cases pending in adjudication or appeal, a relief of 70% from the duty demand if it is ₹ 50 Lakh or less and 50%, if it is more than ₹ 50 Lakh. The same relief is available for cases under investigation and audit where the duty involved is quantified on or before 30th June, 2019.
- In case of an amount in arrears, the relief is 60% of the confirmed duty amount if the same is ₹ 50 Lakh or less and it is 40% in other cases.
- In cases of voluntary disclosure, the declarant will have to pay full amount of disclosed duty.

Q29. Shall the pre deposit paid at any stage of appellate proceedings and deposit paid during enquiry, investigation or audit be taken into account for calculating relief under the scheme?

Ans. Any amount paid as pre-deposit at any stage of appellate proceedings under the indirect tax enactment or as deposit during enquiry, investigation or audit, shall be deducted while issuing the statement indicating the amount payable by the declarant.

Q30. How the declaration made by the declarant under the Scheme would be verified?

Ans. The declaration made under section 125 except when it relates to a case of voluntary disclosure of an amount of duty shall be verified by the Designated Committee based on the particulars furnished by the declarant as well as the records available with the department.

Q31. Whether the declarant will be given an opportunity of being heard or not?

Ans. Yes, as per section 127(3), after the issue of the estimate under sub-section (2), the Designated Committee shall give an opportunity of being heard to the declarant, if he so desires, in case of a disagreement.

Q32. What will be procedure and time period of payment to be made by the declarant?

Ans. The declarant shall pay electronically within a period of 30 days of the statement issued by the Designated Committee, the amount payable as indicated therein.

Q33. What procedure will be followed for withdrawal of appeals where the person has filed a declaration under the Scheme?

Ans. Where the declarant has filed an appeal or reference or a reply to the SCN against any order or notice giving rise to the tax dues, before the appellate forum, other than the Supreme Court or the High Court, then, such appeal or reference or reply shall be deemed to have been withdrawn. In case of a writ petition or appeal or reference before any High Court or the Supreme Court, the declarant shall file an application before such High Court or the Supreme Court for withdrawing such writ petition, appeal or reference and after withdrawal of such writ petition, appeal or reference with the leave of the Court, he shall furnish proof of such withdrawal to the Designated Committee.

Q34. Whether any certificate will be provided to declarant as proof to payment of dues?

Ans. Yes, on payment of the amount indicated in the statement and production of proof of withdrawal of appeal, wherever applicable, the Designated Committee shall issue a discharge certificate in electronic form, within 30 days of the said payment and production of proof, whichever is later.

Q35. Whether a calculation error in statement may be rectified or not?

Ans. Yes, within 30 days of the date of issue of a statement indicating the amount payable by the declarant, the Designated Committee may modify its order only to correct an arithmetical error or clerical error, which is apparent on the face of record, on such error being pointed out by the declarant or *suo-motu*.

Q36. What will be the benefits of discharge certificate issued under the scheme?

Ans. Every discharge certificate issued under section 127 with respect to the amount payable under this Scheme shall be conclusive as to the matter and time period stated therein, and (a) the declarant shall not be liable to pay any further duty, interest, or penalty with respect to the matter and time period covered in the declaration; (b) the declarant shall not be liable to be prosecuted under the indirect tax enactment with respect to the matter and time period covered in the declaration; and (c) no matter and time period covered by such declaration shall be reopened in any other proceeding under the indirect tax enactment.

Q37. Can I take input tax credit for any amount paid under the Scheme.

Ans. No.

Q38. Can I pay any amount under the Scheme through the input tax credit account under the indirect tax enactment or any other Act?

Ans. No.

Q39. Can I take a refund of an amount deposited under the Scheme?

Ans. No.

Q40. In cases where pre-deposit or other deposit already paid exceeds the amount payable as indicated in the statement of the designated committee, the difference shall be refunded or not?

Ans. No, it shall not be refunded.

Q41. Is there any benefit, concession or immunity on the declarant in any proceedings other than those in relation to the matter and time period to which the declaration has been made?

Ans. No, as per section 131, nothing contained in this Scheme shall be construed as conferring any benefit, concession or immunity on the declarant in any proceedings other than those in relation to the matter and time period to which the declaration has been made.

Q42. Whether the discharge certificate under the scheme would serve as immunity against issuance of any further SCN (i) for the same matter for a subsequent time period; or (ii) for a different matter for the same time period?

Ans. No, as per section 129 (2)(b), the issue of the discharge certificate with respect to a matter for a time period shall not preclude the issue of a SCN,(i) for the same matter for a subsequent time period; or (ii) for a different matter for the same time period.

Q43. What action would be taken against a declarant who makes false voluntary disclosure under the scheme?

Ans. As per section 129(c), in such cases of voluntary disclosure, where any material particular furnished in the declaration is subsequently found to be false, within a period of one year of issue of the discharge certificate, it shall be presumed as if the declaration was never made and proceedings under the applicable indirect tax enactment shall be instituted.

[**Note:** The ‘sections’ referred above are those of the Finance (No.2) Act, 2019.]

PART 3 – STEP BY STEP GUIDANCE ON SABKA VISHWAS SCHEME, 2019

SABKA VISHWAS (LEGACY DISPUTE RESOLUTION) SCHEME, 2019
THE FINANCE (NO. 2) ACT, 2019
W.E.F. 1-9-19

SABKA VISHWAS
(Legacy Dispute Resolution)
SCHEME, 2019
For Services Tax and Central Excise
Make a New Beginning

Sabka Vishwas
(Legacy
Dispute
Resolution)
Scheme, 2019

www.cbic-gst.gov.in

OBJECTIVE

- ★ One time measure for liquidation of past disputes of central excise and service tax
- ★ To provide an opportunity of voluntary disclosure to non-compliant taxpayers.

[@cbicindia](https://www.facebook.com/cbicindia)

[@cbic_india](https://twitter.com/cbic_india)

Cases covered under the Scheme...

- ✓ *A show cause notice or appeals arising out of a show cause notice pending as on the 30th day of June, 2019*
- ✓ *An amount in arrears*
- ✓ *An enquiry, investigation or audit where the amount is quantified on or before the 30th day of June, 2019*
- ✓ *A voluntary disclosure*

Exclusions from the Scheme...

- ✓ *Cases in respect of excisable goods set forth in the Fourth Schedule to the Central Excise Act, 1944 (this includes tobacco and specified petroleum products)*
- ✓ *Cases for which the taxpayer has been convicted under the Central Excise Act, 1944 or the Finance Act, 1944*
- ✓ *Cases involving erroneous refunds*
- ✓ *Cases pending before the Settlement Commission*

Benefits under the Scheme...

- ✓ *Total waiver of interest and penalty*
- ✓ *Immunity from prosecution*
- ✓ *Cases pending in adjudication or appeal, a relief of 70% from the duty demand if it is Rs. fifty lakh or less and 50% if it is more than Rs. fifty lakhs.*
- ✓ *The same relief for cases under investigation and audit where the duty involved is quantified on or before 30th June, 2019.*
- ✓ *In case of an amount in arrears, the relief offered is 60% of the confirmed duty amount if the same is Rs. fifty lakhs or less and it is 40% in other cases.*
- ✓ *In cases of voluntary disclosure, the declarant will have to pay full amount of disclosed duty.*

Other features of the Scheme...

- ✓ *Facility for adjustment of any deposits of duty already made*
- ✓ *Settlement dues to be paid in cash electronically only and cannot be availed as input tax credit later*
- ✓ *A full and final closure of the proceedings in question. The only exception is that in case of voluntary disclosure of liability, there is provision to reopen a false declaration within a period of one year.*
- ✓ *Proceedings under the Scheme shall not treated as a precedent for past and future liabilities*
- ✓ *Final decision to be communicated within 60 days of application*
- ✓ *No final decision without an opportunity for personal hearing in case of any disagreement*
- ✓ *Proceedings under the Scheme will be fully automated*

How to Apply for SVLDRS, 2019...

- ✓ The taxpayer can apply for this scheme from <https://cbic-gst.gov.in>
- ✓ The taxpayer already registered under CE / ST can login and fill Part-B of SVLDRS Form-1.
- ✓ The unregistered taxpayer can register himself by filling Part-A of SVLDRS Form -1.

If the taxpayer selects the jurisdiction from know your jurisdiction then value of the fields i.e. State/ Zone/ Commissionerate/ Division/ Range will auto populated.



Central Board of Indirect Taxes and Customs
Ministry of Revenue - Department of Revenue

SABKA VISHWAS (LEGACY DISPUTE RESOLUTION) SCHEME, 2019
If You are a Registered User, Please click on this Link Apply SVLDR Scheme
Unregistered users may please fill the following details to register [All fields are Mandatory]:

Know your Jurisdiction

Mobile Number *

Email Address *

PAN No *

GST Code *

Password *

Credit Profile *

Default *

AgniJB

Go Back

Dashboard of the registered taxpayer



Taxpayer select the scheme



The answer to first four question should be “No” in order to apply for this scheme.



SABKA VISHWAS
 (Largest Dispute Resolution)
SCHEME, 2019
 For Settling Tax and Customs Disputes
“Put a Stop to Litigation”

Central Board of Indirect Taxes and Customs
 Ministry of Finance - Department of Revenue

Name: NITESH | Address: CA AHMEDABAD NORTH - DIVISION - NARODA - BIRANDE | Last Logged In: Aug 26, 2019, 3:45:54 PM

Dashboard

Kindly answer the following questions to determine whether you are eligible to file SVLDRS 1 Form

S. No.	Eligibility Criteria	Yes/No
1	Have you been convicted for an offence for the matter for which this declaration is being made? [Note: If you answer YES to this question, you are ineligible to proceed further under the Scheme.]	<input type="radio"/> Yes <input checked="" type="radio"/> No
2	Have you filed an application in the Settlement Commission for the case for which this declaration is being made? [Note: If you answer YES to this question, you are ineligible to proceed further under the Scheme.]	<input type="radio"/> Yes <input checked="" type="radio"/> No
3	Are you seeking to make this declaration with respect to excisable goods set forth in the Fourth Schedule to the Central Excise Act, 1944 (specified petroleum and tobacco products)? [Note: If you answer YES to this question, you are ineligible to proceed further under the Scheme.]	<input type="radio"/> Yes <input checked="" type="radio"/> No
4	Are you seeking to make this declaration with respect to a show cause notice of refund/erroneous refund? [Note: If you answer YES to this question, you are ineligible to proceed further under the Scheme.]	<input type="radio"/> Yes <input checked="" type="radio"/> No
5	Whether final hearing with regard to a matter in adjudication or appeal has taken place on or before 30.06.2019 for the matter for which this declaration is being made? [Note: If you answer YES to this question, you are ineligible to proceed further under the LITIGATION category.]	<input type="radio"/> Yes <input checked="" type="radio"/> No
6	Have you been subjected to any audit under the Central Excise Act, 1944 or Chapter V of the Finance Act, 1994 in respect of the goods/services or both for which this declaration is being made? [Note: If you answer YES to this question, you are ineligible to proceed further under the VOLUNTARY DISCLOSURE category.]	<input type="radio"/> Yes <input checked="" type="radio"/> No
7	Have you received any written communication from a Central Excise Officer with regard to any audit to be conducted? [Note: If you answer YES to this question, you are ineligible to proceed further under the VOLUNTARY DISCLOSURE category.]	<input type="radio"/> Yes <input checked="" type="radio"/> No
8	Have you been subjected to any enquiry or investigation under the Central Excise Act, 1944 or Chapter V of the Finance Act, 1994 in respect of the goods/services or both for which this declaration is being made by way of any of the following: (a) search of premises (b) issuance of summons (c) requiring the production of accounts, documents or other evidence (d) recording of statements [Note: If you answer YES to this question, you are ineligible to proceed further under the VOLUNTARY DISCLOSURE category.]	<input type="radio"/> Yes <input checked="" type="radio"/> No
9	Have you filed any return for the period for which declaration is being made showing the amount of duty to be payable but not having paid it? [Note: If you answer YES to this question, you are ineligible to proceed further under the VOLUNTARY DISCLOSURE category.]	<input type="radio"/> Yes <input checked="" type="radio"/> No
10	Have the tax dues with regard to the matter under enquiry, investigation or audit NOT been quantified on or before 30.06.2019? [Note: If you answer YES to this question, you are ineligible to proceed further under the INVESTIGATION, ENQUIRY OR AUDIT category.]	<input type="radio"/> Yes <input checked="" type="radio"/> No

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Different categories available under this scheme. The taxpayer will select category, subcategory and duty type.



SABKA VISHWAS
 (Largest Dispute Resolution)
SCHEME, 2019
 For Settling Tax and Customs Disputes
“Put a Stop to Litigation”

Central Board of Indirect Taxes and Customs
 Ministry of Finance - Department of Revenue

Name: NITESH | Address: CA AHMEDABAD NORTH - DIVISION - NARODA - BIRANDE | Last Logged In: Aug 26, 2019, 3:45:54 PM

Dashboard

FORM SVLDRS 1

Name of the Declarant: NITESH
 Address of the Declarant: Fourth Floor, Ahmedabad 5705 - Ans.
 PAN: AA-P097295
 Email ID: niteshkshyew@psd@gmail.com
 Mobile No: 9447286048

Sub-Category: CA AHMEDABAD NORTH - DIVISION

Category:
 Sub Category:
 Duty Type:

Select
 Always
 Litigation
 Investigation - Enquiry or Audit
 Voluntary Disclosure

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E-Guide on Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019

Central Board of Indirect Taxes and Customs
 Ministry of Finance - Department of Revenue

Name: NITESH | Jurisdiction: CAHMEDABAD-NORTH > D-DIVISION - NARODA > R-RANGE | Last logged in: Aug 27, 2019, 12:30:09 PM

FORM SVLDRS 1

Name of the Declarant: NITESH | Address of the Declarant: North Block, Ahmedabad 3705 - An. | PAN: BAAPD9739L | Email ID: niteshdahiya8990@gmail.com | Mobile No: 9467286008

Jurisdiction: CAHMEDABAD-NORTH > D-DIVISION

Category: Litigation | Sub Category: Select | Duty Type:

- Select
- SCN Involving Duty Pending
- SCN Involving Penalty Pending
- Appeal Pending

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Central Board of Indirect Taxes and Customs
 Ministry of Finance - Department of Revenue

Name: NITESH | Jurisdiction: CAHMEDABAD-NORTH > D-DIVISION - NARODA > R-RANGE | Last logged in: Aug 27, 2019, 12:30:09 PM

FORM SVLDRS 1

Name of the Declarant: NITESH | Address of the Declarant: North Block, Ahmedabad 3705 - An. | PAN: BAAPD9739L | Email ID: niteshdahiya8990@gmail.com | Mobile No: 9467286008

Jurisdiction: CAHMEDABAD-NORTH > D-DIVISION

Category: Appeals | Sub Category: Select | Duty Type: Central Excise

- Select
- Appeal not filed or appeal having attained finality
- Declared in Return but not paid

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Part 3 – Step by Step Guidance on Sabka Vishwas Scheme, 2019

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Name: NITESH Jurisdiction: CAHMEDABAD-NORTH > D-DIVISION - NARODA > R-RANGE 1 Last Logged In: Aug 27, 2019, 12:30:09 PM

Dashboard

FORM SVLDRS 1

Name of the Declarant: NITESH Address of the Declarant: North Block, Ahmedabad 3700, Ans. PAN: EAARD9733L Email ID: niteshdahiya8090@gmail.com Mobile No: 9447236000

Jurisdiction: CAHMEDABAD-NORTH > D-DIVISION

Category: Investigation - Enquiry or Audit Sub Category: Select Duty Type: Service Tax

Sub Category dropdown options:
 Select
 Investigation By DGGI
 Investigation By Commissionerate
 Audit

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Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Name: NITESH Jurisdiction: CAHMEDABAD-NORTH > D-DIVISION - NARODA > R-RANGE 1 Last Logged In: Aug 27, 2019, 12:52:18 PM

Dashboard

Litigation: SCN Involving Duty Pending Central Excise

SCN Involving duty along with interest/late fee/penalty (if any) pending as on 30.05.2019 and final hearing not held before 30.05.2019

Whether the case is under adjudication by Pt. ADG/ADG (Adjudication), Delhi?
 Yes No

Sl. No.	SCN No.	SCN Date	Details of Duty		Penalty	Late Fee	Pre-deposit	Tax Dues less Tax Relief	Action
			Duty/Tax/Ces	Amount					
1	12/aaaa/2018-12	03/05/2018	Basic Excise Duties	2500000	10000	10000	0	1400000	+
2			Other Receipts	2500000	0	0	0	1400000	+
3	12/aaaa/2019-12	03/05/2018			0	0	0		+
			Special Excise Duties		10000	30000	0	280000	
			Duties on Motor Vehicle Parts		10000	30000	0	280000	
			Add. Duties in lieu of Sales Tax						
			Duty on Generation of Power						
			Auxiliary Duties						
			Special Excise Duties						
			Add. Duties on Textile & Textiles Articles						
			Add. Duties on TV Sets						
			Add. Duties on Motor Spirit						
			Add. Duty on High Speed Diesel						
			National Calamity Contingent Duty						
			Special Add. Duty on Motor Spirit						
			Additional Duty of Excise on Tea & Tea Waste						
			Additional Duty of Excise on Pan Masala & certain Tobacco Products						
			Other Duties						

Amount Payable (in Words): Rupees Twenty Eight Lakh Only

Total Amount: 2800000

Verification
 I declare that I have read and understood the SABKA VISHWAS (E-GAC) declaration is correct and complete and the amount of tax dues and c. I shall pay the amount as may be determined by the Designated Authority.
 Name of declarant/ authorized representative filing this declaration: _____

visions and conditions of the Scheme, and that the information given in this



According to selection, table for entering data will appear

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Name: NITESH | Jurisdiction: C AHMEDABAD NORTH - D DIVISION - NARODA - B-RANGE I | Last Logged In: Aug 26, 2019, 3:45:54 PM

FORM SVLDRS 1

Name of the Declarant: NITESH | Address of the Declarant: North Road, Ahmedabad 3705 - A1 | PAN: SASD9729L | Email ID: nitishdnyash89@gmail.com | Mobile No: 9467286008

Jurisdiction: C AHMEDABAD-NORTH - D DIVISION

Category: Voluntary Disclosure | Duty Type: Service Tax

Sl No	Description of Goods/ SERVICES	Units Provided	Period		Details of Duty	Amount	Tax Over/less 10% Credit	Action
			From Period	To Period				
1	CF	Revenue Charge	01/01/2017	03/06/2018	(Amount of goods for re-exports transport agency services)	2800000	2800000	+
TOTAL						2800000	2800000	
GRAND TOTAL						2800000	2800000	

Amount Payable (In Words): Rupees Twenty Eight Lakh Only

Total Amount: 2800000

Do you agree with the "Tax Over/less Tax Refd" calculated by the System? Yes No

Verification

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Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Name: NITESH | Jurisdiction: C AHMEDABAD-NORTH - D DIVISION - NARODA - B-RANGE I | Last Logged In: Aug 26, 2019, 3:45:34 PM

FORM SVLDRS 1

Name of the Declarant: NITESH | Address of the Declarant: North Road, Ahmedabad 3705 - A1, Revenue Charge | PAN: SASD9729L | Email ID: nitishdnyash89@gmail.com | Mobile No: 9467286008

Jurisdiction: C AHMEDABAD-NORTH - D DIVISION - NARODA - B-RANGE I

Category: Appeal | Sub Category: Appeal not filed or appeal having attained finality | Duty Type: Custom Duty

Sl No	Order No	Order Received Date	Forum	Details of Duty		Amount	Penalty	Late Fee	Pre-Deposit	Tax Over/less Tax Refd	Action
				Duty/Tax/Chrg	Rate						
1	CALL2018-46	14/02/2019	High Court	Export Excise Duty	3%	30000	15000	13000	0	48000	+
TOTAL						30000	15000	13000		48000	
GRAND TOTAL						30000	15000	13000		48000	

Amount Payable (In Words): Rupees Forty Thousand Only

Do you agree with the "Tax Over/less Tax Refd" calculated by the System? Yes No

Verification

I declare that I have read and understood the SABKA VISHWAS LEGACY DISPUTE RESOLUTION SCHEME 2019, and agree to abide by the provisions and conditions of the Scheme, and that the information given in this declaration is correct and complete and the amount of tax dues and other particulars shown therein are truly stated.

I shall pay the amount as may be determined by the Designated Authority under the Scheme.

Name of declarant / authorized representative filing this declaration: NITESH

Date: 26/08/2019

Cancel Submit

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If the taxpayer doesn't agree with the computer generated amount then the taxpayer can enter amount as per his calculation.



Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Name: HITESH | Jurisdiction: C/AR-MUMBAI NORTH - D/EMPSON I - NARODA - B/RANGSI | Last Logged In: Aug 26, 2019, 3:45:54 PM

Dashboard

GRAND TOTAL	30000	25000	10000	40000
-------------	-------	-------	-------	-------

Amount Payable (In Words) : Rupees Forty Thousand Only

Do you agree with the "Tax Due less Tax Relief" calculated by the System?

Yes No

Reason for disagreement

Any reason given by the Taxpayer

Amount of Tax Due less Tax Relief as per your calculation:

30000

Verification

I declare that I have read and understood the SABKA VISHWAS (LEGACY DISPUTE RESOLUTION) SCHEME, 2019, and agree to abide by the provisions and conditions of the Scheme, and that the information given in this declaration is correct and complete and the amount of tax dues and other particulars shown therein are truly stated. I shall pay the amount as may be determined by the Designated Authority under the Scheme.

Name of declarant/ authorized representative filing this declaration:

HITESH

Date: 26/08/2019

Cancel Submit

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By clicking the submit button, Form SVLDRS-1 will be submitted to concerned Committee. ARN will generated and the taxpayer will be informed via email and SMS.



E-Guide on Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Name: NITESH Jurisdiction: C:AHMEDABAD-NORTH > D:DIVISION-I - NARODA > R-RANGE I Last Logged In: Aug 26, 2019, 4:41:37 PM

Dashboard

FORM SVLDRS 1

Name of the Declarant: NITESH
Address of the Declarant: North Block, Ahmedabad 5705
PAN: BAIPD9739L
Email ID: niteshdahiya8990@gmail.com
Mobile No: 9467285008

Jurisdiction: C:AHMEDABAD-NORTH > D:DIV

Category: Litigation
Sub Category: SCN Involving Duty Pending
Duty Type: Service Tax

SCN involving duty along with interest/late fee/penalty (if any) pending as on 30.06.2019 and final hearing not held before 30.06.2019
Whether the case is under adjudication by Pr. ADG/ADG (Adjudication), Delhi?
 Yes No

S.No	SCN No	SCN Date	Details of Duty		Penalty	Late Fee	Pre-deposit	Tax Dues less Tax Relief	Action
			Duty/Tax/Cess	Amount					
1		20/06/2019						0	+
				TOTAL	0			0	
				GRAND TOTAL	0			0	

Amount Payable (in Words):

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Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Name: NITESH Jurisdiction: C:AHMEDABAD-NORTH > D:DIVISION-I - NARODA > R-RANGE I Last Logged In: Aug 26, 2019, 4:41:37 PM

Dashboard

FORM SVLDRS 1

Name of the Declarant: NITESH
Address of the Declarant: North Block, Ahmedabad 57
PAN: BAIPD9739L
Email ID: niteshdahiya8990@gmail.com
Mobile No: 9467286008

Jurisdiction: C:AHMEDABAD-NORTH > D:DIV

Category: Investigation, Enquiry or Audit
Sub Category: Investigation By Commissionerate
Duty Type: Central Excise

Investigation/Enquiry by Commissionerate

S.No	Quantified Amount Details		Description of Goods/ Services	Issue Involved	Duty Details		Pre-Deposit	Tax Dues less Tax Relief	Action
	Reference No	Date of communication			Duty/Tax/Cess	Amount			
1			Chemicals		0		0	0	+
					TOTAL	0		0	

Amount Payable (in Words):

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Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Name: ACES Test04 Designation: Superintendent SSN ID: 3708107 EXECUTIVE IN-CP ZONE: MAHARASHTRA_ZONE

My Dashboard Transactions Worksheet Registrations

View SVLDRS Scheme

Clear Select Jurisdiction

S No	ARN	ARN Date	Registration Number	Registration Type	Assessee Name	Amount Payable	Status
1	L110620CCDD9301	22/06/2018	AFU03456VLD01	Un Registered	Groh A Patti	50,0000	Expired

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The tax officer will be shown options to issue SVLDRS 2 & SVLDRS 3.



Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Agreement Details

Description of (Goods) Services

S No	Description of (Goods) Services	Rate	Period	Tax	Duty	Remarks
1	Goods/Services	100000	01/01/2018	100000	0	
2	Goods/Services	100000	01/01/2018	100000	0	
3	Goods/Services	100000	01/01/2018	100000	0	
TOTAL						0
GRAND TOTAL						0

Amount Payable (in Words):

Do you agree with the "Tax Due for Fee/Bef" calculated by the System?

Reason for Disagreement:

Amount of Tax Due for Fee/Bef as per your calculation:

Verifications:

I/WE/WE STATE I HAVE READ AND UNDERSTOOD THE SABKA VISHWAS (LEGACY DISPUTE RESOLUTION) SCHEME, 2019, AND AGREE TO ENTER IN THE PROVISIONS AND CONDITIONS OF THE SCHEME, AND THAT THE INFORMATION GIVEN IN THIS DECLARATION IS CORRECT AND COMPLETE AND THE AMOUNT OF TAX DUE AND OTHER PARTICULARS MENTIONED ARE TRUE AND CORRECT.

I SHALL pay the amount as may be determined by the Designated Authority under the Scheme.

Go Back Issue SVLDRS 2 Issue SVLDRS 3

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E-Guide on Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Application Details: **SVLDRS-2**

Form No. SVLDRS-2
[Written submission, in exercise of the powers conferred by sub-section (2) of section 117 of the Finance (No. 2) Act, 2019 read with Rule 6 of the Sabka Vishwas (Legacy Dispute Resolution) Scheme Rules, 2019 to be issued by the Designated Committee]
SABKA VISHWAS (LEGACY DISPUTE RESOLUTION) SCHEME, 2019

Declaration No: SVLDRS-2 No: Commissioner(DG), Delhi: Zone/DGAI, Delhi:

Whereas M./Ms./A./S. (Name as referred to as the declarant) having registration no./Pan/assess code no. has filed a Declaration No: dated: under section 125 of the Finance (No. 2) Act, 2019;

Now, therefore, in exercise of the powers conferred by sub-section (2) of section 117 of the Finance (No. 2) Act, 2019, the designated committee, after consideration of facts on record, hereby determines the following amount estimated to be payable by the declarant towards full and final settlement of his/her/their tax dues covered by the said Declaration under the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019.

Sl No	Category	Description of Taxable Event	Whether levied	Time period		Tax due		Tax paid	Pre-Deposit	Estimated amount Payable	
				From Period	To Period	Basic	Interest			Basic	Interest
1	Income tax/Excise	Capital Gains	Y	2018-19	2018-19	0.00	0.00	0.00	0.00	0.00	0.00
						Grand Total	0.00	0.00	0.00	0.00	0.00

Amount Payable (in Words):

Notice for Personal Hearing

If the Declarant does not agree with the Estimated Amount Payable, as determined by the designated committee, he is requested to appear for a Personal hearing before the designated committee on / / 2019 at (Address) to explain the reasons thereof. Please submit Form SVLDRS-2A in advance. Other date and time of personal hearing is intimated.

Members of the Designated Committee

Sl No	Name	Designation
1	Shri J.P.	AC
2	Shri A.K.	DC

Place:
Date:

Cancel Save Print Submit

If the taxpayer doesn't agree with SVLDRS-2 and in case want adjournment.



Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Application Details: **SVLDRS-2A**

Form No. SVLDRS-2A
[Written submission, in exercise of powers conferred by section 117 of the Finance (No. 2) Act, 2019 read with Rule 6 of the Sabka Vishwas (Legacy Dispute Resolution) Scheme Rules, 2019]
SABKA VISHWAS (LEGACY DISPUTE RESOLUTION) SCHEME, 2019

Do you agree with the Estimate in SVLDRS-2 Number # ? Yes No

Do you want to make written submissions? Yes No

Reasons for disagreement:

Do you want to upload documents in support of your submissions? Yes No

Uploaded Documents

Sl No	Document Upload	Remarks	Action
1	<input type="text"/>		<input type="button" value="Remove"/>

Do you want to make personal hearing? Yes No

Do you want to seek an adjournment of personal hearing offered to you? Yes No

Indicate a preferred date for hearing:

Name of the declarant/ authorized representative:
Date:

Cancel Save Print Submit

Adjournment of PH by the tax officer.



Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Issue SVLDRS-2B Form

Application Details: SVLDRS-2 SVLDRS-2A SVLDRS-2B

Form No. SVLDRS-2B
(Intimation of personal hearing after adjournment under Section 127 of the Finance (No.2) Act, 2019 read with Rule 6 of the Sabka Vishwas (Legacy Dispute Resolution) Scheme Rules, 2019)
SABKA VISHWAS (LEGACY DISPUTE RESOLUTION) SCHEME, 2019

To,
Mr./Ms./M/s
Registration No.

This is to inform that the Personal Hearing before the Designated Committee in relation to the subject Declaration No. filed by you under the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 has been fixed at (AN/PV) on (date) in the office of (address).

Please note that in the event of failure to attend the Personal hearing the designated committee shall take a decision in regard to your Declaration in accordance with the legal provisions on the basis of the facts on record without further reference to you.

Members of the Designated Committee

S. No.	Name	Description
1	Anish D	AC
2	Biju K	DC

Place:
Date:

Note: This is a computer generated print. There is no need for a signature.

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Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Application Details: SVLDRS-2 SVLDRS-2A SVLDRS-2B

Form No. SVLDRS-2B
(Intimation of personal hearing after adjournment under Section 127 of the Finance (No.2) Act, 2019 read with Rule 6 of the Sabka Vishwas (Legacy Dispute Resolution) Scheme Rules, 2019)
SABKA VISHWAS (LEGACY DISPUTE RESOLUTION) SCHEME, 2019

To,
Mr./Ms./M/s
Registration No.

This is to inform that the Personal Hearing before the Designated Committee in relation to the subject Declaration No. filed by you under the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 has been fixed at (AN/PV) on (date) in the office of (address).

Please note that in the event of failure to attend the Personal hearing the designated committee shall take a decision in regard to your Declaration in accordance with the legal provisions on the basis of the facts on record without further reference to you.

Members of the Designated Committee

S. No.	Name	Description
1	Anish D	AC
2	Biju K	DC

Place:
Date:

Note: This is a computer generated print. There is no need for a signature.

Issue-24/2019

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E-Guide on Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Form No. SVLDRS-3

[Statement Under Section 127 of the Finance (No.2) Act, 2019 read with Rule 6 of the Sabka Vishwas (Legacy Dispute Resolution) Scheme Rules, 2019 to be issued by the Designated Committee]

SABKA VISHWAS (LEGACY DISPUTE RESOLUTION) SCHEME, 2019

SVLDRS-3 No.: _____ Commissionerate/DCG, Delhi: _____ Zone/DGG, Delhi: _____

Whereas Mr./Ms./M/s. _____ (hereinafter referred to as the declarant) having registration no./tax assesse code no. _____ has filed a Declaration No. _____ dated _____ under section 125 of the Finance (No. 2) Act, 2019;

In exercise of the powers conferred by sub-sections (1) and (4), as the case may be, of section 127 of the Finance (No. 2) Act, 2019, the designated committee, after consideration of relevant material, hereby determines the following amount to payable by the declarant towards B.U. and final settlement of tax due and under section 125 covered by the said declaration under the Scheme.

Category	Description of Goods/Services	Mutual involved	Time period		Tax due		Tax relief	Pre deposit	Estimated Amount Payable	
			From Period	To Period	Basic	Interest			Basic	Interest
Voluntary Goods/Service	_____	<input type="checkbox"/>	_____	_____	_____	_____	_____	_____	_____	_____
					GRAND TOTAL	_____	_____	_____	_____	_____

Amount Payable (in Words): _____

The Designated Committee

S No.	Name	Description
1	_____	AC
2	_____	DC

Place: _____ Date: _____

Buttons: Cancel, Proceed, Save, Submit

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Challan generation and gateway to make payment window.



Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Amount in Figures (₹)

S No.	Category	Description of Goods/Services	Mutual involved	Time period		Tax due		Tax relief	Pre deposit	Estimated Amount Payable	
				From Period	To Period	Basic	Interest			Basic	Interest
1	Voluntary Goods/Service	_____	<input type="checkbox"/>	_____	_____	_____	_____	_____	_____	_____	_____
					TOTAL	_____	_____	_____	_____	_____	_____
					GRAND TOTAL	_____	_____	_____	_____	_____	_____

Amount Payable (in Words): _____

Members of the Designated Committee

S No.	Name	Description
1	_____	AC
2	_____	DC

Place: _____ Date: _____

Buttons: Generate Challan, Make Payment, Upload Proof of Willingness and Certificate

Note: This is a computer generated print. There is no need for a signature

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SVLDRS-4 issued by the officer after payment



SABKA VISHWAS
Legacy Dispute Resolution
SCHEME, 2019
For Settling Tax and Customs Disputes
"Atta - An Aapni"

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Application Details: SVLDRS2 SVLDRS-2A SVLDRS2B SVLDRS3 **SVLDRS4** Application History

Form No. SVLDRS-4 (See rule 4)

[Discharge Certificate for Full and Final Settlement of Tax Dues under Section 127 of the Finance (No. 2) Act, 2019 read with Rule 9 of the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019]
SABKA VISHWAS (LEGACY DISPUTE RESOLUTION) SCHEME RULES, 2019

Declaration No.: SVLDRS-4 No. Commissionerate/DGCI, Delhi: Zone/DGCI, Delhi:

Whereas (Name and address of the declarant) having registration number had made a declaration under Section 125 of the Finance (No. 2) Act, 2019;

And whereas the designated committee by issue of a statement dated under Section 127 of the Finance (No. 2) Act, 2019 determined the amount of Rs. (Rupees) payable by the declarant in accordance with the provisions of the Scheme towards full and final settlement of tax dues as per details given below:

S.No.	Category	Description of Goods/ Services	Muxes involved	Time period		Tax Dues		Tax relief	Pre-deposit	Estimated Amount Payable		
				From Period	To Period	Basic	Amount			Name	Amount	
1	Voluntary Disclosure	Steel Profile	Exemption	01/01/2015	31/03/2015	Rs. 000				Rs. 000		
TOTAL							0	0	0	0	0	0
GRAND TOTAL							0	0	0	0	0	0

Amount Payable (in Words):

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Helpline No...

CBIC Mitra Helpdesk



Toll Free No. 1800-1200-232



Cbecmitra.helpdesk@icegate.gov.in



Cbec-gst.gov.in>HELP>SELF SERVICE



SABKA VISHWAS
Legacy Dispute Resolution
SCHEME, 2019
For Settling Tax and Customs Disputes
"Atta - An Aapni"



*Thank
you*

Smt. V. Usha
Principal Commissioner
v.usha@gov.in

S.K. Rahman
Commissioner – IT & CV
rahman.shaik@icegate.gov.in

Part 4 – Law
Effective date of Scheme – N. No. 04/2019 –
Central Excise – NT dated 21st August, 2019

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs

Notification No. 04/2019 Central Excise-NT

New Delhi, the 21st August, 2019

GSR.....(E).- In exercise of the power conferred by sub-section (2) of section 120 of the Finance (No. 2) Act, 2019, the Central Government hereby appoints the 1st of September, 2019 as the date on which the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 shall come into force.

F. No. 267/78/19-CX8(Pt III)

(Mazid Khan)

Deputy Commissioner CX-8

Sabka Vishwas (Legacy Dispute Resolution) Scheme Rules, 2019 – N. No. 05/2019 – Central Excise – NT, dated 21st August, 2019

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs

Notification No. 05/2019 Central Excise-NT

New Delhi, the 21st August, 2019

G.S.R. ...(E).- In exercise of the powers conferred by sub-sections (1) and (2) of section 132 of the Finance (No. 2) Act, 2019 (23 of 2019), the Central Government hereby makes the following rules, namely:-

1. Short title and commencement.

- (1) These rules may be called the Sabka Vishwas (Legacy Dispute Resolution) Scheme Rules, 2019.
- (2) They shall come into force on the 1st day of September, 2019.

2. Definitions.

In these rules, unless the context otherwise requires, –

- (a) “Scheme” means the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019, specified under Chapter V of the Finance (No.2) Act, 2019 (23 of 2019);
- (b) “section” means the section of the Finance (No. 2) Act, 2019;
- (c) “Form” means the Form annexed to these rules;
- (d) Words and expressions used in these rules but not defined in these rules and defined in the Scheme shall have the meanings respectively assigned to them in the Scheme.

3. Form of declaration under section 125.

- (1) The declaration under section 125 shall be made electronically at in Form SVLDRS-1 by the declarant, on or before the 31st December, 2019.
- (2) A separate declaration shall be filed for each case.

Explanation.- For the purpose of this rule, a “case” means –

- (a) a show cause notice, or one or more appeal arising out of such notice which is pending as on the 30th day of June, 2019; or
- (b) an amount in arrears; or

- (c) an enquiry or investigation or audit where the amount is quantified on or before the 30th day of June, 2019; or
- (d) a voluntary disclosure.

4. Auto acknowledgement.

On receipt of declaration, an auto acknowledgement bearing a unique reference number shall be generated by the system.

5. Constitution of designated committee.

(1) The designated committee under section 126 shall consist of –

- (a) the Principal Commissioner or Commissioner of Central Excise and Service Tax, as the case may be, and the Additional Commissioner or Joint Commissioner of Central Excise and Service Tax, as the case may be, in a case where the tax dues are more than rupees fifty lakh:

Provided that there shall be only one such designated committee in a Commissionerate of Central Excise and Service Tax;

- (b) the Additional Commissioner or Joint Commissioner of Central Excise and Service Tax, as the case may be, and the Deputy Commissioner or Assistant Commissioner of Central Excise and Service Tax, as the case may be, in a case where the tax dues are rupees fifty lakh or less:

Provided that there will only be one such designated committee in a Commissionerate of Central Excise and Service Tax;

- (c) the Principal Additional Director General (Adjudication) or Additional Director General (Adjudication), Directorate General of Good and Services Tax Intelligence (DGGI), and Additional Director or Joint Director, Directorate General of Good and Services Tax Intelligence(DGGI), Delhi.

(2) The members of the designated committee mentioned in clause (a) and (b) of sub-rule (1) shall be nominated by the Principal Chief Commissioner or Chief Commissioner of Central Excise and Service Tax, as the case may be.

(3) The members of the designated committee mentioned in clause (c) of sub-rule (1) shall be nominated by Pr. Director General or Director General, Directorate General of Good and Services Tax Intelligence (DGGI), as the case may be.

6. Verification by designated committee and issue of estimate, etc.

(1) The declaration made under section 125, except when it relates to a case of voluntary disclosure of an amount of duty, shall be verified by the designated committee based on the particulars furnished by the declarant as well as the records available with the Department.

(2) The statement under sub-sections (1) and (4) of section 127, as the case may be, shall be issued by the designated committee electronically, within a period of sixty days from the date of receipt of the declaration under sub-rule (1) of rule 3, in Form SVLDRS-3 setting forth therein the particulars of the amount payable:

Provided that no such statement shall be issued in a case where the amount payable, as determined by the designated committee is nil and there is no appeal pending in a High Court or the Supreme Court.

- (3) Where the amount estimated to be payable by the declarant exceeds the amount declared by the declarant, then, the designated committee shall issue electronically, within thirty days of the date of receipt of the declaration under sub-rule (1) of rule 3, in Form SVLDRS-2, an estimate of the amount payable by the declarant along with a notice of opportunity for personal hearing.
- (4) If the declarant wants to indicate agreement or disagreement with the estimate referred to in sub-rule (3) or wants to make written submissions or waive personal hearing or seek an adjournment, he shall file electronically Form SVLDRS-2A indicating the same:
Provided that if no such agreement or disagreement is indicated till the date of personal hearing and the declarant does not appear before the designated committee for personal hearing, the committee shall decide the matter based on available records.
- (5) On receipt of a request for an adjournment under sub-rule (4), the designated committee may grant the same electronically in Form SVLDRS-2B:
Provided if the declarant does not appear before the designated committee for personal hearing after adjournment, the committee shall decide the matter based on available records.
- (6) Within thirty days of the date of issue of Form SVLDRS-3, the designated committee may modify its order only to correct an arithmetical error or clerical error, which is apparent on the face of record, on such error being pointed out by the declarant or suo motu by issuing electronically a revised Form SVLDRS-3.

7. Form and manner of making the payment.

Every declarant shall pay electronically the amount, as indicated in Form SVLDRS-3 issued by the designated committee, within a period of thirty days from the date of its issue.

8. Proof of withdrawal of appeal from High Court or Supreme Court.

Proof of withdrawal of appeal or writ petition or reference before a High Court or the Supreme Court, as the case may be, under sub-section (7) of section 127 shall be furnished electronically by the declarant.

9. Issue of discharge certificate.

The designated committee on being satisfied that the declarant has paid in full the amount as determined by it and indicated in Form SVLDRS-3, and on submission of proof of withdrawal of appeal or writ petition or reference referred to in rule 8, if any, shall issue electronically in Form SVLDRS-4 a discharge certificate under sub-section (8) of section 127 within thirty days of the said payment and submission of the said proof, whichever is later:

Provided that in a case where Form SVLDRS-3 has not been issued by the designated committee by virtue of the proviso to sub-rule (2) of rule 6, the discharge certificate shall be issued within thirty days of the filing of declaration referred to in sub-rule (1) of rule 3.

F. No. 267/78/19 – CX8 (Pt III)

(Mazid Khan)

Deputy Commissioner CX-8

5.	<p>Whether final hearing with regard to a matter in adjudication or appeal has taken place on or before 30.06.2019 for the matter for which this declaration is being made?</p> <p>[Note: If you answer YES to this question, you are ineligible to proceed further under the LITIGATION category.]</p>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
6.	<p>Have you been subjected to any audit under the Central Excise Act,1944 or Chapter V of the Finance Act, 1994 in respect of the goods/services or both for which this declaration is being made?</p> <p>[Note: If you answer YES to this question, you are ineligible to proceed further under the VOLUNTARY DISCLOSURE category.]</p>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
7.	<p>Have you received any written communication from a Central Excise Officer with regard to any audit to be conducted?</p> <p>[Note: If you answer YES to this question, you are ineligible to proceed further under the VOLUNTARY DISCLOSURE category.]</p>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
8.	<p>Have you been subjected to any enquiry or investigation under the Central Excise Act,1944 or Chapter V of the Finance Act, 1994 in respect of the goods/services or both for which this declaration is being made by way of any of the following:</p> <p>(a) search of premises (b) issuance of summons (c) requiring the production of accounts, documents or other evidence (d) recording of statements</p> <p>[Note: If you answer YES to this question, you are ineligible to proceed further under the VOLUNTARY DISCLOSURE category.]</p>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
9.	<p>Have you filed any return for the period for which declaration is being made showing the amount of duty to be payable but not having paid it?</p> <p>[Note: If you answer YES to this question, you are ineligible to proceed further under the VOLUNTARY DISCLOSURE category.]</p>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
10.	<p>Have the tax dues with regard to the matter under enquiry, investigation or audit NOT been quantified on or before 30.06.2019?</p> <p>[Note: If you answer YES to this question, you are ineligible to proceed further under the INVESTIGATION, ENQUIRY OR AUDIT category.]</p>	Yes <input type="checkbox"/>	No <input type="checkbox"/>

E-Guide on Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019

9. Category of application

9.1 Litigation	9.1.1 SCN involving duty along with interest/late fee/penalty (if any) pending as on 30.06.2019 and final hearing not held before 30.06.2019		Whether the case is under adjudication by Pr. ADG/ADG (Adjudication), Delhi?					Yes	No																	
			SCN No. & Date	Duty/Tax/Cess	Amount Of Duty/Tax/Cess	Amount of Penalty	Amount of Late Fee	Amount of Deposit Made, If Any	Tax Dues Less Tax Relief																	
			A	B	C	D	E	F	G																	
	9.1.2 SCN involving penalty or late fee only pending as on 30.06.2019 and final hearing not held before 30.06.2019		SCN No. & Date	Amount of Penalty	Amount of Late Fee	Tax Dues Less Tax Relief																				
			A	B	C	D																				
	9.1.3 Appeal pending as on 30.06.2019, final hearing not held before 30.06.2019		Appeal No. and Date of Filing	Forum	O-i- O No. and date	Duty/Tax/ Cess Confirmed in the O-i-O	Amount of Duty/ Tax/ Cess	Whether Departmental Appeal is Pending in Relation to the O-i-O	Duty/ Tax/Cess And amount Under dispute		Total amount of duty under dispute	Total amt. of penalty	Total amt. of late fee	Amount of Pre- deposit/ any other deposit of duty	Tax Dues minus Tax relief											
			A	A1	B	C	D	E	F		G	H	I	J	K											
										<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="text-align: center;">Declarant's Appeal</td> <td colspan="2" style="text-align: center;">Departmental Appeal (Optional Field)</td> </tr> <tr> <td style="text-align: center;">Duty/ Tax/ Cess</td> <td style="text-align: center;">Amt</td> <td style="text-align: center;">Duty/ Tax/ Cess</td> <td style="text-align: center;">Amt</td> </tr> <tr> <td style="text-align: center;"> </td> <td style="text-align: center;"> </td> <td style="text-align: center;"> </td> <td style="text-align: center;"> </td> </tr> </table>		Declarant's Appeal		Departmental Appeal (Optional Field)		Duty/ Tax/ Cess	Amt	Duty/ Tax/ Cess	Amt							
	Declarant's Appeal		Departmental Appeal (Optional Field)																							
Duty/ Tax/ Cess	Amt	Duty/ Tax/ Cess	Amt																							
9.2 ARREARS		9.2.1 Appeal not filed or appeal having attained finality		Order No. and date of receipt	Forum	Duty/ Tax/Cess Confirmed in the O-i-O or O- i-A	Amount of Duty/Tax/ Cess	Amount of Penalty Imposed in the O- i-O or O-i-A	Amount of Late Fee Imposed in the O-i-O or O-i- A	Amount of Pre- deposit or Any Other Deposit of Duty	Tax Dues less Tax Relief															
				A	B	C	D	E	F	G	H															
9.2.2 Tax Dues declared in return as payable but not paid		Period for which return was filed	Date on which return was filed	Description of Goods/ Services	Duty/Tax/ Cess declared as payable in the return but not paid	Amount declared as payable in the return but not paid	Tax Dues less Tax Relief																			
		A	B	C	D	E	F																			

9.3 INVESTIGATION, ENQUIRY OR AUDIT	9.3.1 Investigation by DGGI	Duty/Tax/Cess	Total Amount Quantified	Reference No. and Date of communication of Quantified Amount	Description of Goods/ Services	Issue Involved	Amount Deposited	Tax Dues less Tax Relief
		A	B	C	D	E	F	G
	9.3.2 Investigation by Commissionerate	Duty/Tax/Cess	Total Amount Quantified	Reference No. and Date of communication of Quantified Amount	Description of Goods/ Services	Issue Involved	Amount Deposited	Tax Dues less Tax Relief
		A	B	C	D	E	F	G
	9.3.2 Investigation by Commissionerate	Duty/Tax/Cess	Total Amount Quantified	Reference No. and Date of communication of Quantified Amount	Description of Goods/ Services	Issue Involved	Amount Deposited	Tax Dues less Tax Relief
		A	B	C	D	E	F	G

9.4 VOLUNTARY DISCLOSURE	Duty/Tax/Cess	Total Amount	Period involved	Description of Goods/Services	Issue involved	Tax Dues less Tax Relief
	A	B	C	D	E	F

10. Do you agree with the Tax Dues less Tax Relief calculated by the System? Yes/No

11. If you do not agree, state the reasons for disagreement:

12. Amount of Tax Dues less Tax Relief as per your calculation

VERIFICATION

I declare that I have read and understood the SABKA VISHWAS (LEGACY DISPUTE RESOLUTION) SCHEME, 2019, and agree to abide by the provisions and conditions of the Scheme, and that the information given in this declaration is correct and complete and the amount of tax dues and other particulars shown therein are truly stated.

I shall pay the amount as may be determined by the Designated Authority under the Scheme.

Name of declarant/ authorized representative filing this declaration:

Date

Preview

Submit

E-Guide on Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019

Form SVLDRS-2

[Estimate under section 127 of the Finance (No.2) Act, 2019 read with rule 6 of the Sabka Vishwas (Legacy Dispute Resolution) Scheme Rules, 2019 to be issued by the Designated Committee]

SABKA VISHWAS (LEGACY DISPUTE RESOLUTION) SCHEME, 2019

Declaration No
SVLDRS-2 No
Commissionerate/DGCI, Delhi
Zone/DGCI, Delhi

Whereas Mr./Ms./M/s..... (hereinafter referred to as the declarant) having registration no./ Non assessee code nohas filed a Declaration No.....datedunder section 125 of the Finance (No. 2) Act, 2019;

Now, therefore, in exercise of the powers conferred by sub-section (2) of section 127 of the Finance (No. 2) Act, 2019, the designated committee, after consideration of facts on record, hereby determines the following amount estimated to be payable by the declarant towards full and final settlement of his/her/their tax dues covered by the said declaration under the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019:

Category	Description of Goods/ Services	Matter involved	Time period	Tax dues	Tax relief	Pre- deposit or any other deposit of duty	Estimated Amount Payable	
A	B	C	D	E	F	G	H	
				Name* E1	Amount E2		Name* H1	Amt H2

*Name of Duty/Tax/Cess

Notice For Personal Hearing

If the Declarant does not agree with the Estimated Amount Payable, as determined by the designated committee, he is requested to appear for a Personal Hearing before the designated committee on/.../2019 atAM/PM at(address) to explain the reasons thereof. Please submit Form SVLDRS 2A in case any other date and time of personal hearing is desired.

Members of the Designated Committee

1. Name: _____ 2. Name: _____
Designation: _____ Designation: _____

(This is a computer generated print. There is no need for a signature)

Place.....

Date.....

Preview

Submit

Form SVLDRS-2A

[Written submissions, waiver of personal hearing and adjournment under section 127 of the Finance (No.2) Act, 2019 read with rule 6 of the Sabka Vishwas (Legacy Dispute Resolution) Scheme Rules, 2019]

SABKA VISHWAS (LEGACY DISPUTE RESOLUTION) SCHEME, 2019

1. Do you agree with the Estimate in SVLDRS-2 Number Yes No
2. Do you want make written submissions: Yes No
3. Written submission containing reasons for disagreement:

4. Do you want to upload documents in support of your submissions? Yes No
If Yes, Upload Documents
 5. Do you want to waive personal hearing? Yes No
 6. Do you want to seek an adjournment of personal hearing offered to you? Yes No
 7. Indicate a preferred date for hearing:
 8. Name of declarant/ authorized representative:
- Date:

Form SVLDRS-2B

[Intimation of personal hearing after adjournment under section 127 of the Finance (No.2) Act, 2019 read with rule 6 of the Sabka Vishwas (Legacy Dispute Resolution) Scheme Rules, 2019]

SABKA VISHWAS (LEGACY DISPUTE RESOLUTION) SCHEME, 2019

To,

Mr./Ms./M/s

Registration No

This is to inform that the Personal Hearing before the designated committee in relation to the subject Declaration No filed by you under the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 has been fixed at (AM/PM) on(date) in the office of (address).

Please note that in the event of failure to attend the Personal Hearing the designated committee shall take a decision in regard to your Declaration in accordance with the legal provisions on the basis of the facts on record without further reference to you.

Members of the Designated Committee

1. Name:

2. Name:

Designation:

Designation:

(This is a computer generated print. There is no need for a signature)

Place.....

Date.....

Preview

Submit

Form SVLDRS-3

[Statement under section 127 of the Finance (No.2) Act, 2019 read with rule 6 of the Sabka Vishwas (Legacy Dispute Resolution) Scheme Rules, 2019 to be issued by the Designated Committee]

SABKA VISHWAS (LEGACY DISPUTE RESOLUTION) SCHEME, 2019

Declaration No
 SVLDRS-3 No
 Commissionerate/DGGI, Delhi
 Zone/DGGI, Delhi

Whereas Mr./Ms./M/s(hereinafter referred to as the declarant) having registration no./Non assessee code no has filed a Declaration No dated under section 125 of the Finance (No. 2) Act, 2019;

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (4), as the case may be, of section 127 of the Finance (No. 2) Act, 2019, the designated committee, after consideration of relevant material, hereby determines the following amount is payable by the declarant towards full and final settlement of tax dues under (Central Excise Act, 1944 /Finance Act, 1994/Cess Act) covered by the said declaration under the Scheme:

Category	Description of Goods/ Services	Matter involved	Time period	Tax dues		Tax relief	Pre-deposit or any other deposit of duty	Estimated Amount Payable	
A	B	C	D	E		F	G	H	
				Name* E1	Amount E2			Name* H1	Amt H2

*Name of Duty/Tax/Cess

Notes:

- The Declarant is hereby directed to make payment of the amount payable within thirty days from the date of this Statement.
- The Declarant has to withdraw the writ petition/appeal/reference before.....(mention the name of the High Court) High Court or the Supreme Court against any order in respect of the tax dues and furnish the proof of such withdrawal in accordance with the provisions contained in sub-section (7) of section 127 of the Finance (No. 2) Act, 2019;

Members of the Designated Committee

1. Name:

2. Name:

Designation:

Designation:

(This is a computer generated print. There is no need for a signature)

Place.....

Date.....

Preview

Submit

FORM SVLDRS-4

[Discharge Certificate for Full and Final Settlement of Tax Dues under section 127 of the Finance (No. 2) Act, 2019 read with rule 9 of the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019]

SABKA VISHWAS (LEGACY DISPUTE RESOLUTION) SCHEME RULES, 2019

Declaration No
 SVLDRS-4 No
 Commissionerate/DGGI, Delhi
 Zone/DGGI, Delhi

Whereas (Name and address of the declarant) having registration number had made a declaration under Section 125 of the Finance (No. 2) Act, 2019;

And whereas the designated committee by issue of a statement dated under Section 127 of the Finance (No. 2) Act, 2019 determined the amount of Rs (Rupees) payable by the declarant in accordance with the provisions of the Scheme towards full and final settlement of tax dues as per details given below:

Category	Description of Goods/ Services	Matter involved	Time period	Tax dues		Tax relief	Pre-deposit or any other deposit of duty	Estimated Amount Payable	
A	B	C	D	E		F	G	H	
				Name* E1	Amount E2			Name* H1	Amt H2

And whereas the declarant has paid Rs (Rupees) being the amount payable determined by the designated committee under section 126 of the Finance (No. 2) Act, 2019

And whereas the declarant had filed an appeal before the(mention the name of the Commissioner (Appeal) or the CESTAT (Branch name) against any order in respect of the tax dues and whereas the said appeal is deemed to be withdrawn in accordance with the provisions contained in sub-section (6) of section 127 of the Finance (No. 2) Act, 2019;

OR

And whereas the declarant had filed a writ petition/appeal/reference before (mention the name of the High Court) High Court or the Supreme Court against any order in respect of the tax dues and the declarant has withdrawn the said writ petition/appeal/reference and furnished proof of such withdrawal in accordance with the provisions contained in sub-section (7) of section 127 of the Finance (No. 2) Act, 2019;

Now, therefore, in exercise of the powers conferred by sub-section (8) of section 127 of the Finance (No. 2) Act, 2019, the designated committee hereby issues this Discharge Certificate to the said declarant:-

- (a) certifying the receipt of payment from the declarant towards full and final settlement of the tax dues determined in the Statement Nodatedin accordance with the
- (b) Declaration nodated made by the aforesaid declarant;

- (c) discharging the declarant from the payment of any further duty, interest or penalty with respect to the aforesaid matter;
- (d) granting immunity, subject to the provisions contained in the Scheme, from instituting any proceeding for prosecution for any offence under the Central Excise Act 1944/ Chapter V of the
- (e) Finance Act 1994/ Cess Act) or from the imposition of penalty under the said enactment, in respect of the aforesaid matter; and
- (f) The provisions of sections 129 and 131 of the Finance (No.2) Act 2019 will be applicable with respect to this Discharge Certificate.

Members of the Designated Committee

1. Name:

2. Name:

Designation:

Designation:

(This is a computer generated print. There is no need for a signature)

Place.....

Date.....

Preview

Submit

To

- 1. The Declarant
- 2. Adjudicating Officer
- 3. Commissioner of Central Excise, Service Tax and CGST (jurisdictional)
- 4. Chief Commissioner of Central Excise, Service Tax and CGST / Pr. Director General, DGGI
- 5. Concerned Appellate Forum

NB: Delete whatever is not applicable.

Scheme as per Chapter – V of Finance Act, 2019

CHAPTER V SABKA VISHWAS (LEGACY DISPUTE RESOLUTION) SCHEME, 2019

Short title and commencement.

120. (1) This Scheme shall be called the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 (hereafter in this Chapter referred to as the “Scheme”).
- (2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Definitions.

121. In this Scheme, unless the context otherwise requires,—
- (a) “amount declared” means the amount declared by the declarant under section 125;
 - (b) “amount estimated” means the amount estimated by the designated committee under section 127;
 - (c) “amount in arrears” means the amount of duty which is recoverable as arrears of duty under the indirect tax enactment, on account of—
 - (i) no appeal having been filed by the declarant against an order or an order in appeal before expiry of the period of time for filing appeal; or
 - (ii) an order in appeal relating to the declarant attaining finality; or
 - (iii) the declarant having filed a return under the indirect tax enactment on or before the 30th day of June, 2019, wherein he has admitted a tax liability but not paid it;
 - (d) “amount of duty” means the amount of central excise duty, the service tax and the cess payable under the indirect tax enactment;
 - (e) “amount payable” means the final amount payable by the declarant as determined by the designated committee and as indicated in the statement issued by it, in order to be eligible for the benefits under this Scheme and shall be calculated as the amount of tax dues less the tax relief;
 - (f) “appellate forum” means the Supreme Court or the High Court or the Customs, Excise and Service Tax Appellate Tribunal or the Commissioner (Appeals);
 - (g) “audit” means any scrutiny, verification and checks carried out under the indirect tax enactment, other than an enquiry or investigation, and will commence when a written intimation from the central excise officer regarding conducting of audit is received;
 - (h) “declarant” means a person who is eligible to make a declaration and files such declaration under section 125;
 - (i) “declaration” means the declaration filed under section 125;

- (j) “departmental appeal” means the appeal filed by a central excise officer authorised to do so under the indirect tax enactment, before the appellate forum;
- (k) “designated committee” means the committee referred to in section 126;
- (l) “discharge certificate” means the certificate issued by the designated committee under section 127;
- (m) “enquiry or investigation”, under any of the indirect tax enactment, shall include the following actions, namely:—
 - (i) search of premises;
 - (ii) issuance of summons;
 - (iii) requiring the production of accounts, documents or other evidence;
 - (iv) recording of statements;
- (n) “indirect tax enactment” means the enactments specified in section 122;
- (o) “order” means an order of determination under any of the indirect tax enactment, passed in relation to a show cause notice issued under such indirect tax enactment;
- (p) “order in appeal” means an order passed by an appellate forum with respect to an appeal filed before it;
- (q) “person” includes—
 - (i) an individual;
 - (ii) a Hindu undivided family;
 - (iii) a company;
 - (iv) a society;
 - (v) a limited liability partnership;
 - (vi) a firm;
 - (vii) an association of persons or body of individuals, whether incorporated or not;
 - (viii) the Government;
 - (ix) a local authority;
 - (x) an assessee as defined in rule 2 of the Central Excise Rules, 2002;
 - (xi) every artificial juridical person, not falling within any of the preceding clauses;
- (r) “quantified”, with its cognate expression, means a written communication of the amount of duty payable under the indirect tax enactment;
- (s) “statement” means the statement issued by the designated committee under section 127;
- (t) “tax relief” means the amount of relief granted under section 124;
- (u) all other words and expressions used in this Scheme, but not defined, shall have the same meaning as assigned to them in the indirect tax enactment and in case of any conflict between two or more such meanings in any indirect tax enactment, the meaning which is more congruent with the provisions of this Scheme shall be adopted.

Application of Scheme to indirect tax enactments.

122. This Scheme shall be applicable to the following enactments, namely:—

- (a) the Central Excise Act, 1944 (1 of 1944) or the Central Excise Tariff Act, 1985 (5 of 1986) or Chapter V of the Finance Act, 1994 (32 of 1994) and the rules made thereunder;
- (b) the following Acts, namely:—
 - (i) the Agricultural Produce Cess Act, 1940; (27 of 1940)
 - (ii) the Coffee Act, 1942; (7 of 1942)
 - (iii) the Mica Mines Labour Welfare Fund Act, 1946; (22 of 1946)
 - (iv) the Rubber Act, 1947; (24 of 1947)
 - (v) the Salt Cess Act, 1953; (49 of 1953)
 - (vi) the Medicinal and Toilet Preparations (Excise Duties) Act, 1955; (16 of 1955)
 - (vii) the Additional Duties of Excise (Goods of Special Importance) Act, 1957; (58 of 1957)
 - (viii) the Mineral Products (Additional Duties of Excise and Customs) Act, 1958; (57 of 1958)
 - (ix) the Sugar (Special Excise Duty) Act, 1959; (58 of 1959)
 - (x) the Textiles Committee Act, 1963; (41 of 1963)
 - (xi) the Produce Cess Act, 1966; (15 of 1966.)
 - (xii) the Limestone and Dolomite Mines Labour Welfare Fund Act, 1972; (62 of 1972)
 - (xiii) the Coal Mines (Conservation and Development) Act, 1974; (28 of 1974)
 - (xiv) the Oil Industry (Development) Act, 1974; (47 of 1974)
 - (xv) the Tobacco Cess Act, 1975; (26 of 1975)
 - (xvi) the Iron Ore Mines, Manganese Ore Mines and Chrome Ore Mines Labour Welfare Cess Act, 1976; (55 of 1976)
 - (xvii) the Bidi Workers Welfare Cess Act, 1976; (56 of 1976)
 - (xviii) the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978; (40 of 1978)
 - (xix) the Sugar Cess Act, 1982; (3 of 1982)
 - (xx) the Jute Manufacturers Cess Act, 1983; (28 of 1983)
 - (xxi) the Agricultural and Processed Food Products Export Cess Act, 1985; (2 of 1986)
 - (xxii) the Spices Cess Act, 1986; (11 of 1986)
 - (xxiii) the Finance Act, 2004; (22 of 2004)
 - (xxiv) the Finance Act, 2007; (17 of 2007)
 - (xxv) the Finance Act, 2015; (20 of 2015)
 - (xxvi) the Finance Act, 2016; (28 of 2016)

- (c) any other Act, as the Central Government may, by notification in the Official Gazette, specify.

Tax dues.

123. For the purposes of the Scheme, “tax dues” means—

(a) where—

- (i) a single appeal arising out of an order is pending as on the 30th day of June, 2019 before the appellate forum, the total amount of duty which is being disputed in the said appeal;
- (ii) more than one appeal arising out of an order, one by the declarant and the other being a departmental appeal, which are pending as on the 30th day of June, 2019 before the appellate forum, the sum of the amount of duty which is being disputed by the declarant in his appeal and the amount of duty being disputed in the departmental appeal:

Provided that nothing contained in the above clauses shall be applicable where such an appeal has been heard finally on or before the 30th day of June, 2019.

Illustration 1: The show cause notice to a declarant was for an amount of duty of Rs.1000 and an amount of penalty of Rs.100. The order was for an amount of duty of Rs.1000 and amount of penalty of Rs.100. The declarant files an appeal against this order. The amount of duty which is being disputed is Rs.1000 and hence the tax dues are Rs.1000.

Illustration 2: The show cause notice to a declarant was for an amount of duty of Rs.1000 and an amount of penalty of Rs.100. The order was for an amount of duty of Rs.900 and penalty of Rs. 90. The declarant files an appeal against this order. The amount of duty which is being disputed is Rs. 900 and hence tax dues are Rs.900.

Illustration 3: The show cause notice to a declarant was for an amount of duty of Rs.1000 and an amount of penalty of Rs.100. The order was for an amount of duty of Rs. 900 and penalty of Rs. 90. The declarant files an appeal against this order of determination. The departmental appeal is for an amount of duty of Rs. 100 and penalty of Rs. 10. The amount of duty which is being disputed is Rs. 900 plus Rs. 100 i.e Rs. 1000 and hence tax dues are Rs. 1000.

Illustration 4: The show cause notice to a declarant was for an amount of duty of Rs. 1000. The order was for an amount of duty of Rs.1000. The declarant files an appeal against this order of determination. The first appellate authority reduced the amount of duty to Rs. 900. The declarant files a second appeal. The amount of duty which is being disputed is Rs. 900 and hence tax dues are Rs. 900;

- (b) where a show cause notice under any of the indirect tax enactment has been received by the declarant on or before the 30th day of June, 2019, then, the amount of duty stated to be payable by the declarant in the said notice:

Provided that if the said notice has been issued to the declarant and other persons making them jointly and severally liable for an amount, then, the amount indicated in the said notice as jointly and severally payable shall be taken to be the amount of duty payable by the declarant;

- (c) where an enquiry or investigation or audit is pending against the declarant, the amount of duty payable under any of the indirect tax enactment which has been quantified on or before the 30th day of June, 2019;
- (d) where the amount has been voluntarily disclosed by the declarant, then, the total amount of duty stated in the declaration;
- (e) where an amount in arrears relating to the declarant is due, the amount in arrears.

Relief available under Scheme.

124. (1) Subject to the conditions specified in sub-section (2), the relief available to a declarant under this Scheme shall be calculated as follows:—
- (a) where the tax dues are relatable to a show cause notice or one or more appeals arising out of such notice which is pending as on the 30th day of June, 2019, and if the amount of duty is,—
 - (i) rupees fifty lakhs or less, then, seventy per cent of the tax dues;
 - (ii) more than rupees fifty lakhs, then, fifty per cent of the tax dues;
 - (b) where the tax dues are relatable to a show cause notice for late fee or penalty only, and the amount of duty in the said notice has been paid or is nil, then, the entire amount of late fee or penalty;
 - (c) where the tax dues are relatable to an amount in arrears and,—
 - (i) the amount of duty is, rupees fifty lakhs or less, then, sixty per cent of the tax dues;
 - (ii) the amount of duty is more than rupees fifty lakhs, then, forty per cent. of the tax dues;
 - (iii) in a return under the indirect tax enactment, wherein the declarant has indicated an amount of duty as payable but not paid it and the duty amount indicated is,—
 - (A) rupees fifty lakhs or less, then, sixty per cent of the tax dues;
 - (B) amount indicated is more than rupees fifty lakhs, then, forty per cent of the tax dues;
 - (d) where the tax dues are linked to an enquiry, investigation or audit against the declarant and the amount quantified on or before the 30th day of June, 2019 is—
 - (i) rupees fifty lakhs or less, then, seventy per cent of the tax dues;
 - (ii) more than rupees fifty lakhs, then, fifty per cent of the tax dues;
 - (e) where the tax dues are payable on account of a voluntary disclosure by the declarant, then, no relief shall be available with respect to tax dues.
- (2) The relief calculated under sub-section (1) shall be subject to the condition that any amount paid as predeposit at any stage of appellate proceedings under the indirect tax enactment or as deposit during enquiry, investigation or audit, shall be deducted when issuing the statement indicating the amount payable by the declarant:

Provided that if the amount of predeposit or deposit already paid by the declarant exceeds the amount payable by the declarant, as indicated in the statement issued by the designated committee, the declarant shall not be entitled to any refund.

Declaration under Scheme.

125. (1) All persons shall be eligible to make a declaration under this Scheme except the following, namely:—
- (a) who have filed an appeal before the appellate forum and such appeal has been heard finally on or before the 30th day of June, 2019;
 - (b) who have been convicted for any offence punishable under any provision of the indirect tax enactment for the matter for which he intends to file a declaration;
 - (c) who have been issued a show cause notice, under indirect tax enactment and the final hearing has taken place on or before the 30th day of June, 2019;
 - (d) who have been issued a show cause notice under indirect tax enactment for an erroneous refund or refund;
 - (e) who have been subjected to an enquiry or investigation or audit and the amount of duty involved in the said enquiry or investigation or audit has not been quantified on or before the 30th day of June, 2019;
 - (f) a person making a voluntary disclosure,—
 - (i) after being subjected to any enquiry or investigation or audit; or
 - (ii) having filed a return under the indirect tax enactment, wherein he has indicated an amount of duty as payable, but has not paid it;
 - (g) who have filed an application in the Settlement Commission for settlement of a case;
 - (h) persons seeking to make declarations with respect to excisable goods set forth in the Fourth Schedule to the Central Excise Act, 1944.
- (2) A declaration under sub-section (1) shall be made in such electronic form as may be prescribed.

Verification of declaration by designated committee.

126. (1) The designated committee shall verify the correctness of the declaration made by the declarant under section 125 in such manner as may be prescribed:
- Provided that no such verification shall be made in case where a voluntary disclosure of an amount of duty has been made by the declarant.
- (2) The composition and functioning of the designated committee shall be such as may be prescribed.

Issue of statement by designated committee.

127. (1) Where the amount estimated to be payable by the declarant, as estimated by the designated committee, equals the amount declared by the declarant, then, the designated committee shall issue in electronic form, a statement, indicating the amount payable

by the declarant, within a period of sixty days from the date of receipt of the said declaration.

- (2) Where the amount estimated to be payable by the declarant, as estimated by the designated committee, exceeds the amount declared by the declarant, then, the designated committee shall issue in electronic form, an estimate of the amount payable by the declarant within thirty days of the date of receipt of the declaration.
- (3) After the issue of the estimate under sub-section (2), the designated committee shall give an opportunity of being heard to the declarant, if he so desires, before issuing the statement indicating the amount payable by the declarant:
Provided that on sufficient cause being shown by the declarant, only one adjournment may be granted by the designated committee.
- (4) After hearing the declarant, a statement in electronic form indicating the amount payable by the declarant, shall be issued within a period of sixty days from the date of receipt of the declaration.
- (5) The declarant shall pay electronically through internet banking, the amount payable as indicated in the statement issued by the designated committee, within a period of thirty days from the date of issue of such statement.
- (6) Where the declarant has filed an appeal or reference or a reply to the show cause notice against any order or notice giving rise to the tax dues, before the appellate forum, other than the Supreme Court or the High Court, then, notwithstanding anything contained in any other provisions of any law for the time being in force, such appeal or reference or reply shall be deemed to have been withdrawn.
- (7) Where the declarant has filed a writ petition or appeal or reference before any High Court or the Supreme Court against any order in respect of the tax dues, the declarant shall file an application before such High Court or the Supreme Court for withdrawing such writ petition, appeal or reference and after withdrawal of such writ petition, appeal or reference with the leave of the Court, he shall furnish proof of such withdrawal to the designated committee, in such manner as may be prescribed, along with the proof of payment referred to in sub-section (5).
- (8) On payment of the amount indicated in the statement of the designated committee and production of proof of withdrawal of appeal, wherever applicable, the designated committee shall issue a discharge certificate in electronic form, within thirty days of the said payment and production of proof.

Rectification of errors.

128. Within thirty days of the date of issue of a statement indicating the amount payable by the declarant, the designated committee may modify its order only to correct an arithmetical error or clerical error, which is apparent on the face of record, on such error being pointed out by the declarant or suo motu, by the designated committee.

Issue of discharge certificate to be conclusive of matter and time period.

129. (1) Every discharge certificate issued under section 126 with respect to the amount payable under this Scheme shall be conclusive as to the matter and time period stated therein, and—

- (a) the declarant shall not be liable to pay any further duty, interest, or penalty with respect to the matter and time period covered in the declaration;
 - (b) the declarant shall not be liable to be prosecuted under the indirect tax enactment with respect to the matter and time period covered in the declaration;
 - (c) no matter and time period covered by such declaration shall be reopened in any other proceeding under the indirect tax enactment.
- (2) Notwithstanding anything contained in sub-section (1),—
- (a) no person being a party in appeal, application, revision or reference shall contend that the central excise officer has acquiesced in the decision on the disputed issue by issuing the discharge certificate under this scheme;
 - (b) the issue of the discharge certificate with respect to a matter for a time period shall not preclude the issue of a show cause notice,—
 - (i) for the same matter for a subsequent time period; or
 - (ii) for a different matter for the same time period;
 - (c) in a case of voluntary disclosure where any material particular furnished in the declaration is subsequently found to be false, within a period of one year of issue of the discharge certificate, it shall be presumed as if the declaration was never made and proceedings under the applicable indirect tax enactment shall be instituted.

Restrictions of Scheme.

130. (1) Any amount paid under this Scheme,—
- (a) shall not be paid through the input tax credit account under the indirect tax enactment or any other Act;
 - (b) shall not be refundable under any circumstances;
 - (c) shall not, under the indirect tax enactment or under any other Act,—
 - (i) be taken as input tax credit; or
 - (ii) entitle any person to take input tax credit, as a recipient, of the excisable goods or taxable services, with respect to the matter and time period covered in the declaration.
- (2) In case any predeposit or other deposit already paid exceeds the amount payable as indicated in the statement of the designated committee, the difference shall not be refunded.

Removal of doubts.

131. For the removal of doubts, it is hereby declared that, save as otherwise expressly provided in sub-section (1) of section 124, nothing contained in this Scheme shall be construed as conferring any benefit, concession or immunity on the declarant in any proceedings other than those in relation to the matter and time period to which the declaration has been made.

Power to make rules.

132. (1) The Central Government may, by notification in the Official Gazette, make rules for carrying out the provisions of this Scheme.
- (2) Without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—
- (a) the form in which a declaration may be made and the manner in which such declaration may be verified;
 - (b) the manner of constitution of the designated committee and its rules of procedure and functioning;
 - (c) the form and manner of estimation of amount payable by the declarant and the procedure relating thereto;
 - (d) the form and manner of making the payment by the declarant and the intimation regarding the withdrawal of appeal;
 - (e) the form and manner of the discharge certificate which may be granted to the declarant;
 - (f) the manner in which the instructions may be issued and published;
 - (g) any other matter which is to be, or may be, prescribed, or in respect of which provision is to be made, by rules.
- (3) The Central Government shall cause every rule made under this Scheme to be laid, as soon as may be after it is made, before each House of Parliament, while it is in session for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

Power to issue orders, instructions, etc.

133. (1) The Central Board of Indirect Taxes and Customs may, from time to time, issue such orders, instructions and directions to the authorities, as it may deem fit, for the proper administration of this Scheme, and such authorities, and all other persons employed in the execution of this Scheme shall observe and follow such orders, instructions and directions:
- Provided that no such orders, instructions or directions shall be issued so as to require any designated authority to dispose of a particular case in a particular manner.
- (2) Without prejudice to the generality of the foregoing power, the Central Board of Indirect Taxes and Customs may, if it considers necessary or expedient so to do, for the purpose of proper and efficient administration of the Scheme and collection of revenue, issue, from time to time, general or special orders in respect of any class of cases, setting forth directions or instructions as to the guidelines, principles or procedures to be followed by the authorities in the work relating to administration of the Scheme and collection

of revenue and any such order may, if the said Board is of opinion that it is necessary in the public interest so to do, be published in the prescribed manner.

Removal of difficulties.

134. (1) If any difficulty arises in giving effect to the provisions of this Scheme, the Central Government may, by order, not inconsistent with the provisions of this Scheme, remove the difficulty:

Provided that no such order shall be made after the expiry of a period of two years from the date on which the provisions of this Scheme come into force.

- (2) Every order made under this section shall, as soon as may be after it is made, be laid before each House of Parliament.

Protection to officers.

135. (1) No suit, prosecution or other legal proceeding shall lie against the Central Government or any officer of the Central Government for anything which is done, or intended to be done in good faith, in pursuance of this Scheme or any rule made thereunder.
- (2) No proceeding, other than a suit shall be commenced against the Central Government or any officer of the Central Government for anything done or purported to have been done in pursuance of this Scheme, or any rule made thereunder, without giving the Central Government or such officer a prior notice of not less than one month in writing of the intended proceeding and of the cause thereof, or after the expiration of three months from the accrual of such cause.
- (3) No proceeding shall be commenced against any officer only on the ground of subsequent detection of an error in calculating the amount of duty payable by the declarant, unless there is evidence of misconduct.





**Western India Regional Council of
The Institute of Chartered Accountants of India**
(Set up by an Act of Parliament)

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