

Background Material
on
Sabka Vishwas
(Legacy Dispute Resolution)
Scheme, 2019



The Institute of Chartered Accountants of India
(Set up by an Act of Parliament)
New Delhi

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Foreword

Goods & Services Tax (GST) introduced in India on 1st July, 2017, subsumes seventeen tax legislations including various central legislations. The Hon'ble Union Finance Minister announced a dispute resolution cum amnesty scheme called "the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019" in the Union Budget 2019-20 for resolution and settlement of legacy cases of Central Excise and Service Tax which is effective from 1st September, 2019 and shall continue till 31st December, 2019. The scheme is applicable to all except for few exclusions.

The Institute of Chartered Accountants of India (ICAI), being partner in nation building, has always supported various initiatives of the Government by disseminating knowledge and creating awareness on contemporary developments amongst the members and other stakeholders at large. The Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 provides 40%-70% relief from the tax dues (depending on the amount of tax dues involved) for cases other than voluntary disclosure cases and also provides relief from payment of interest and penalty. For voluntary disclosures, there is provision of waiver of interest and penalty on payment of disclosed tax dues.

I am happy to note that the GST & Indirect Taxes Committee of ICAI has come up with this Background Material on Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019. It contains the Finance Act, Rules, Notifications and Circulars etc. at one place which may be referred by the users as and when required. I appreciate the efforts put in by CA. Sushil K. Goyal, Chairman, CA. Rajendra Kumar P., Vice-Chairman and all Members of the GST & Indirect Taxes Committee of ICAI for bringing out this publication.

I hope the publication would be immensely useful to the members and other stakeholders in their professional endeavors.

CA. Prafulla P. Chhajed
President, ICAI

Date: 31.10.2019

Place: New Delhi

Preface

The Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 has been introduced by the Government to resolve disputes relating to the Service Tax, Central Excise Acts [and rules made thereunder] and various other Central Indirect Tax enactments. The scheme is a unique opportunity to the taxpayers to close their pending disputes which provide full waiver of interest, penalty, fine and immunity from prosecution. In addition, the Scheme also provide relief ranging from forty percent to seventy percent of the tax dues for cases other than voluntary disclosure cases, depending on the amount of tax dues involved.

The Government through this scheme aims to resolve nearly 1.5 lakh cases involving an amount of ₹ 3.75 lakh crore pending before Commissioner (Appeals), CESTAT, High Courts and the Supreme Court. These cases are related with Central Excise Duty, Services Tax and central cesses which have now been subsumed in Goods & Services Tax.

Considering the immense benefit of the Scheme for the taxpayer, the Institute has been supporting the Government by dissemination of the Scheme among the taxpayers and other stakeholder by organising programme, seminars and conferences. Further, the GST & Indirect Taxes Committee of the Institute has come up with this Background Material on Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019. It contains the extract of Finance Act (No.2), 2019, Rules, Notifications, Circulars and FAQ etc. issued by the Government at once place which may be referred by the reader.

We thank CA. Prafulla Prem Sukh Chhajed, President and CA. Atul Kumar Gupta, Vice-President, ICAI for giving us the space to deliver and support in coming up this Background Material. We also welcome suggestions at gst@icai.in

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GST & Indirect Taxes Committee

Date: 31.10.2019

Place: New Delhi

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Chapter 1

Chap V of Finance (No.2) Act 2019 - SVLDRS

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 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.

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 pre-deposit 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 pre-deposit 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 pre-deposit 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.

Chapter 2

Sabka Vishwas (Legacy Dispute Resolution) Scheme Rules, 2019

NOTIFICATION NO 05/2019-Central Excise (NT)

Dated: August 21, 2019

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 <https://cbic-gst.gov.in> 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 Goods and Services Tax Intelligence (DGGI), and Additional Director or Joint Director, Directorate General of Goods 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 Goods 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

Form SVLDRS-1

[Declaration under section 125 of the Finance Act (No. 2), 2019 read with rule 3 of the Sabka Vishwas (Legacy Dispute Resolution) Scheme Rules, 2019]

SABKA VISHWAS (LEGACY DISPUTE RESOLUTION) SCHEME, 2019

(Please read the Scheme carefully before filling the form)

PART-A

1. Do you have a Central Excise or Service Tax Registration No.

Yes	No
-----	----

2. Name of the Declarant

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

3. Address of the declarant

4. Pin Code

--	--	--	--	--	--

5. Mobile Number

--	--	--	--	--	--	--	--	--	--

6. Email

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

7. PAN

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

8. Select a Commissionerate

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

PART-B

1. Central Excise or Service Tax Registration No.

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

2. Name of the declarant

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

3. Address of the declarant

4. Pin Code

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

5. Mobile Number

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

6. Email

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

7. PAN

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

8. Please answer Yes or No:

1.	Have you been convicted for an offence for the matter for which this declaration is being made? <i>[Note: If you answer YES to this question, you are ineligible to proceed further under the Scheme.]</i>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
2.	Have you filed an application in the Settlement Commission for the case for which this declaration is being made? <i>[Note: If you answer YES to this question, you are ineligible to proceed further under the Scheme.]</i>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
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)? <i>[Note: If you answer YES to this question, you are ineligible to proceed further under the Scheme.]</i>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
4.	Are you seeking to make this declaration with respect to a show cause notice of refund/erroneous refund? <i>[Note: If you answer YES to this question, you are ineligible to proceed further under the Scheme.]</i>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
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? <i>[Note: If you answer YES to this question, you are ineligible to proceed further under the LITIGATION category.]</i>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
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? <i>[Note: If you answer YES to this question, you are ineligible to proceed further under the VOLUNTARY DISCLOSURE category.]</i>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
7.	Have you received any written communication from a Central Excise Officer with regard to any audit to be conducted? <i>[Note: If you answer YES to this question, you are ineligible to proceed further under the VOLUNTARY DISCLOSURE category.]</i>	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</p> <p>(b) issuance of summons</p> <p>(c) requiring the production of accounts, documents or other evidence</p> <p>(d) recording of statements</p> <p><i>[Note: If you answer YES to this question, you are ineligible to proceed further under the VOLUNTARY DISCLOSURE category.]</i></p>	<p>Yes</p> <input data-bbox="1114 421 1177 465" type="checkbox"/>	<p>No</p> <input data-bbox="1246 421 1310 465" 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><i>[Note: If you answer YES to this question, you are ineligible to proceed further under the VOLUNTARY DISCLOSURE category.]</i></p>	<p>Yes</p> <input data-bbox="1114 907 1177 952" type="checkbox"/>	<p>No</p> <input data-bbox="1246 907 1310 952" 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><i>[Note: If you answer YES to this question, you are ineligible to proceed further under the INVESTIGATION, ENQUIRY OR AUDIT category.]</i></p>	<p>Yes</p> <input data-bbox="1114 1146 1177 1191" type="checkbox"/>	<p>No</p> <input data-bbox="1246 1146 1310 1191" type="checkbox"/>

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 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 s 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
		A	A1	B	C	D	E	F	G	H	I	J	K
								Declarant's Appeal	Mental Appeal (Optional Field) Depart-				
								Duty/Tax/ Amt	Duty/Tax/Cess Amt				

							Cess					
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 F					
		A	B	C	D	E						
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				
	9.3.3 Audit	Duty/Tax/Cess	Total Amount	Reference No. and Date of	Description of Goods/	Issue Involved	Amount Deposited	Tax Dues less Tax Relief				

			Quantified	communication	Services			
			of Quantified	of Quantified				
		A	B	C	D	E	F	G
9.4 VOLUNTARY DISCLOSURE	Duty/Tax/Cess	Total	Period involved	Description of	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: dd/mm/2019

Preview
Submit

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 no.....has 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
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.....AM/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:

Designation:

2. Name:

Designation:

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

Place.....

Date.....

PREVIEW

Dd/mm/2019

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 ☐

- PREVIEW
Dd/mm/2019

SUBMIT

[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]

Registration No.....

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.

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..... datedunder 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	Name* E1	Amount E2	F	G	Name* H1	Amt H2

*Name of Duty/Tax/Cess

Notes:

- (3) The Declarant is hereby directed to make payment of the amount payable within thirty days from the date of this Statement.
- (4) 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

For Declarant

Challan Link facility for duty payment

Document Upload facility for proof of withdrawal of case.....

Name of declarant/ authorized representative

Date:

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 No.....dated.....in accordance with the Declaration no.....dated.....made by the aforesaid declarant;

- (b) discharging the declarant from the payment of any further duty, interest or penalty with respect to the aforesaid matter;
- (c) 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 Finance Act 1994/-- ----- Cess Act ----) or from the imposition of penalty under the said enactment, in respect of the aforesaid matter; and
- (d) 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

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

Chapter 3

Notification 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

Chapter 4

Circular No. 1071/4/2019-CX, Dated: August 27, 2019

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
CENTRAL BOARD OF EXCISE AND CUSTOMS
NEW DELHI

CIRCULAR NO

1071/4/2019-CX, Dated: August 27, 2019

To

The Principal Chief Commissioners/Chief Commissioners (All)

The Principal Director Generals/Director Generals (All)

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 Rs. 50 lakhs or less and 50% if it is more than Rs. 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 Rs. 50 lakhs or less and it is 40% if the confirmed duty amount is more than Rs. 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 Rs.50 lakhs, then the taxpayer only needs to pay only Rs.15 lakhs to settle his case.
- (ii) If the amount of duty(including CENVAT credit) being litigated is Rs. 1 crore, then the taxpayer only needs to pay only Rs. 50 lakhs to settle his case.
- (iii) If the amount of duty being litigated is 'nil', 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 Rs. 50 lakhs, then the taxpayer only needs to pay Rs.15 lakhs to settle his case.
- (v) If the amount in arrears is Rs.50 lakhs, then the taxpayer only needs to pay only Rs. 20 lakhs to settle his case.
- (vi) If the taxpayer makes a voluntary disclosure of Rs. 1 crore, then he will need to pay Rs. 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 (www.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 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 Rs. 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 Rs. 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 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.

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

(Navraj Goyal)
OSD(CX)

Chapter 5

Circular No. 1072/05/2019-CX, Dated: September 25, 2019

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
CENTRAL BOARD OF EXCISE AND CUSTOMS
NEW DELHI

CIRCULAR NO

1072/05/2019-CX, Dated: September 25, 2019

To

The Principal Chief Commissioners/Chief Commissioners (All)

The Principal Directors General/Directors General (All)

Subject: Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019-reg

I am directed to invite your attention to Board's Circular No. 1071/4/2019-CX.8 dated 27th August, 2019 on the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019. Subsequently, the Board has received references from field formations as well as from the trade seeking certain clarifications on the Scheme.

2. The references received by the Board have been examined, and the issues raised therein are clarified in the context of the various provisions of the Finance (No.2) Act, 2019 and Rules made thereunder, as follows:

- (i) Only the persons who are eligible in terms of Section 125 can file a declaration under the Scheme. The eligibility conditions are captured in Form SVLDRS-1 (Sr. No. 8). The system automatically disallows persons who are not eligible from filing a declaration. However, there is a possibility that such ineligible persons may still make a declaration by selecting an incorrect response. For instance, under Sr. No. 8.1, the person making a declaration has to indicate whether he/she has been convicted for an offence for the matter for which the declaration is being made. If, the answer is 'Yes', then the person is ineligible and is not allowed to proceed further by the system. However, such person is able to file a declaration if he/she incorrectly indicates 'No' as the answer even though he/she has been convicted. Such declarations are void and do not merit consideration under the Scheme. Such persons may be informed of their ineligibility through a letter.

- (ii) Section 124(1)(a) outlines the relief available in the case of one or more appeals arising out of a Show Cause Notice. Such an appeal may have been filed either by the party or by the department. Further, Section 127(6) provides for deemed withdrawal of such appeals filed by a declarant pending at a forum other than the Supreme Court or High Court. It is clarified that such deemed withdrawal will also be applicable for departmental appeals. Further, where a departmental appeal, reference or writ petition is pending before the Supreme Court or High Court, the department will file an application for withdrawal of such appeal, reference or writ petition after issuance of the discharge certificate. Similarly, if prosecution has already been launched, the procedure as laid down in Circular No. 1009/16/2015-CX dated 23-10-2015 should be followed for withdrawal of prosecution after issuance of discharge certificate.
- (iii) One of the category of cases for which a declaration can be made under the Scheme is where the declarant has filed a return but not paid duty. It is possible that a taxpayer may not have paid duty in case of multiple returns. It may be noted that Rule 3 of the Sabka Vishwas (Legacy Dispute Resolution) Scheme Rules, 2019 provides that a separate declaration shall be filed for each case. Further, in terms of the Explanation to Rule 3, in case of arrears, a case means 'an amount in arrears'. Section 121 (c)(iii) defines an "amount in arrears" as the duty recoverable on account of the declarant having filed a return but not paying duty. Since the amount in arrears pertains to a return, a separate declaration will need to be filed for each such return.
- (iv) Section 121(c) defines an amount in arrears as the amount of duty which is recoverable as arrears of duty. Further, Section 123 defines 'tax dues' in respect of arrears as the amount which is due in arrears. In other words, tax dues is the amount of duty which is outstanding against the declarant. This is the net amount after deducting the dues that he has already paid. Such payment may be in the form of pre-deposits appropriated or paid subsequently by the taxpayer voluntarily against the outstanding amount. It is clarified that the relief available under Section 124(1)(c) will be applied to the net outstanding amount so arrived at. It may be noted that in respect of all other categories, any money paid before its appropriation is in the nature of a deposit only. Hence, in respect of declarations made under these other categories, the relief will be applied to the outstanding amount and, only thereafter the pre-deposits/deposits [Section 124(2)] shall be adjusted. The same is illustrated as follows:
 - (a) Taxpayer has outstanding arrears of confirmed duty demand of Rs. 1 crore and he has already paid Rs. 60 lakhs. So, the amount of tax dues is Rs 40 lakhs. After applying applicable relief @ 60%, the amount payable under the Scheme is Rs 16 lakhs.
 - (b) Taxpayer has outstanding arrears of confirmed duty demand of Rs 1 crore apart

from Rs 20 lakh penalty and interest as applicable. He has already paid Rs 1 cr towards duty. So, the amount of tax dues is zero, and the amount payable under the Scheme is zero.

- (v) It may so happen that on being pointed out by audit etc, the taxpayer may in some cases deposit the duty without interest. In such cases, a Show Cause Notice is generally issued for appropriating the duty deposited and demanding the applicable interest. It is clarified that such cases are covered under the Scheme. However, in no case will a refund of the duty paid be made to the taxpayer.
 - (vi) Section 125(1)(f) bars a person from making voluntary disclosure after being subjected to an enquiry or investigation or audit. Further, what constitutes an enquiry or investigation or audit has also been defined [Sections 121(g) and 121(m)]. A doubt has been expressed as to whether benefit of the Scheme would be available in cases where documents like balance sheet, profit and loss account etc. are called for by department, while quoting authority of Section 14 of the Central Excise Act, 1944 etc. It is clarified that the Designated Committee concerned may take a view on merit, taking into account the facts and circumstances of each case as to whether the provisions of Section 125(1)(f) are attracted in such cases.
 - (vii) Section 125(1)(a) excludes cases which are under appeal and where final hearing has taken place on or before 30th June, 2019 from the purview of the Scheme. Similar exclusion has been made applicable, mutatis mutandis, under Section 125(1)(c) to cases under adjudication. It is clarified that such cases, however, may still fall under the arrears category once the appellate or adjudication order, as the case may be, is passed and has attained finality or appeal period is over, and other requirements under the Scheme are fulfilled.
 - (viii) Section 121(c) (i) and (ii) define "an amount in arrears" as the amount of duty which is recoverable, inter alia, on account of no appeal having been filed by the declarant against an order or order in appeal before the expiry of the period of time for filing of appeal or the order in appeal having attained finality. There may be situations where the taxpayer does not want to file an appeal even though the time period for filing of appeal is not over. It is clarified that in such cases, the taxpayer can file a declaration under the Scheme provided he gives in writing to the department that he will not file an appeal. This declaration shall be binding on the taxpayer.
3. Difficulty if any, in implementation of this Circular may be brought to the notice of the Board.

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

(Navraj Goyal)
OSD(CX)

Chapter 6

Circular No. 1073/06/2019-CX, Dated: October 29, 2019

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
NEW DELHI

CIRCULAR NO

1073/06/2019-CX, Dated: October 29, 2019

To

The Principal Chief Commissioners/ Chief Commissioners (All)

The Principal Directors General/ Directors General (All)

Subject: Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019-reg

I am directed to invite your attention to Board's Circulars No. **1071/4/2019-CX** dated 27th August, 2019 and **1072/05/2019-CX** dated 25th September, 2019 on the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019. Subsequently, the Board has received further references from field formations as well as from the trade seeking certain clarifications on the Scheme.

2. The references received by the Board have been examined, and the issues raised therein are clarified in the context of the various provisions of the Finance (No.2) Act, 2019 and Rules made there- under, as follows:

- (i) Section 123 (c) states that tax dues' means, inter alia, where an audit is PENDING and the amount of duty payable has been quantified on or before the 30th day of June, 2019. Some field formations are taking a view that in case the Final Audit Report (FAR) has been issued, the audit is not pending and the benefit of the scheme is not available. The process of audit involves issue of FAR by the Audit Commissionerates after the MCM (Monitoring Committee Meeting). If in compliance to the FAR, the taxpayer pays the duty, the relevant para is closed. If the taxpayer does not comply, a SCN is issued by the Audit Commissionerate answerable to the jurisdictional Executive Commissionerate. Till such time an audit does not culminate in a Show Cause Notice, it is treated as pending. Therefore, cases where Final Audit Report (FAR) has been

issued on or before 30th June 2019, are eligible for relief under SVLDRS as the tax demand has been quantified.

- (ii) Under voluntary disclosure category, the Scheme makes two exclusions: (a) not being subjected to an enquiry or investigation or audit; or (b) having already filed a return but not paid the duty declared therein [Section 125(f)(i) and (ii)]. Some of the formations have reported difficulty in verifying these conditions as the proceedings may have been initiated by another formation. Though the Scheme provides that no verification will be carried out in cases of voluntary disclosure, they felt that there may still be a requirement to determine the eligibility to avail the Scheme. It is clarified that such declarations may be accepted without recourse to determination of eligibility as the Scheme provides ample safeguards for taking suitable action in case of false declaration of any material particular [Section 129(2)(c)].
- (iii) A doubt has also been expressed whether a party who has filed an ST-3 return and has also paid the dues in FULL before filing the application but still wants to avail the benefits of the scheme for interest on the late paid dues is eligible. In this regard, attention is invited to illustrations (a) and (b) under Para 2(iv) of Circular No. **1072/05/2019-CX** dated 25.09.2019, given in the context of arrears of confirmed demand. It is clarified that these also cover the cases of arrears of tax liability admitted under returns filed on or before 30.06.2019.
- (iv) Vide Circular No. **1072/05/2019-CX** dated 25.09.2019 [Para 2(iii)], it was clarified that a separate declaration will need to be filed for each return filed, on or before 30.06.2019 but duty not paid. For the sake of administrative convenience, it is clarified that a person can file a single declaration for more than one such return also. However, it will not have any impact on the applicable tax relief. In other words, for the purpose of application of tax relief, each such return will be taken individually even though a single Estimate/Statement and Discharge Certificate shall be issued for a declaration.
- (v) In many cases the assets of a tax defaulter are taken over by an Asset Reconstruction Company (ARC), and the department asks the ARCs to pay the outstanding dues. In another case, M/s. RIICO, a PSU of State of Rajasthan, has taken physical possession of the fixed assets of some of its borrowers who also happen to be tax defaulters. They have reported that they may be able to realise their dues, if they are allowed to settle the tax dues under the Scheme, and thereby removing an encumbrance on the disposal of the fixed assets. Similarly, M/s. Retailers Association of India have represented that in many cases, department has initiated proceedings against lessors for non-payment of service tax on rent on immovable property rented by their members. Hon'ble Supreme Court has allowed the lessees to file a Civil Appeal challenging the applicability of service tax in such matters, subject to the condition that they deposit appropriate pre-deposit as well as the remaining dues, if the case is decided against them eventually. It

is clarified that such persons are allowed to file a declaration under the Scheme and avail the benefits. The remaining conditions of the Scheme such as withdrawal of pending cases etc., apart from payment of dues as determined by the designated committee, will still need to be complied by them.

- (vi) Representations have also been received that the cases where appeals were filed after 30.06.2019 should also be allowed relief under the Scheme. It is stated that such cases are not covered per se. However, if a taxpayer withdraws the appeal and furnishes the undertaking to the department in terms of Para 2(viii) of Circular No. **1072/05/2019-CX** dated 25.09.2019, they can file a declaration under the Scheme.
3. Difficulty if any, in implementation of this Circular may be brought to the notice of the Board.

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

(Navraj Goyal)
OSD(CX)

Chapter 7

Frequently Asked Questions issued by Govt. in August, 2019

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;
- (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.

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 'arrear' 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 Rs.1000 and an amount of penalty of Rs.100. In the Order in Original (OIO) the duty confirmed is of Rs.1000 and an amount of Rs.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 Rs.1000 and hence the tax dues will be Rs.1000.

Q21. A SCN has been issued to me for an amount of duty of Rs.1000 and an amount of penalty of Rs.100. In the OIO the duty confirmed is of Rs.900 and penalty imposed is Rs.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 Rs.900 and hence the tax dues are Rs.900.

Q22. A SCN has been issued for an amount of duty of Rs.1000 and an amount of penalty of Rs.100. In the OIO the duty confirmed is of Rs.900 and penalty imposed is Rs.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 Rs.100 and penalty of Rs.10. What would be the tax dues?

Ans. 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.

Q23. A SCN has been issued for an amount of duty of Rs.1000. The Adjudicating Authority confirmed the duty of Rs.1000. I have filed an appeal against this order. The first appellate authority Commissioner Appeals/CESTAT reduced the amount of duty to Rs.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 Rs.900 and hence the tax dues are Rs.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 Rs. 50 lakhs or less and of 50%, if it is more than Rs. 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 Rs. 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.

Chapter 8

Frequently Asked Questions issued by Govt. in October, 2019

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;
- (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 under the enquiry or investigation or audit category. 'Quantified' means a written communication of the amount of duty payable under the indirect tax enactment [Section 121(g)]. 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. [Para 10(g) of Circular No 1071/4/2019-CX dated 27th August, 2019]

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. For instance, a part of demand is confirmed and is not being contested in an appellate forum but a part of demand which was dropped at some stage is being contested. In such a case, the person will have to file a declaration covering both the issues. However, for the confirmed and uncontested demand, the relief as available under the Arrears category will be applicable. For the demand being contested in appeal, the relief as available in the Litigation category will be applicable.

Q5. 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. You are not eligible to make a declaration under the Litigation category. However, once the order in appeal is passed you can file a declaration under the arrears category provided the appeal has attained finality or the appeal period is over or you give an undertaking to the department that you will not file any further appeal in the matter.

Q6. 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 case is not eligible under the Litigation category. However, such a person may choose to withdraw the appeal, and furnish to the department an undertaking to not file any further appeal in the matter. In this case, he can make a declaration under the Arrears category.

Q7. I have been convicted for an offence punishable under a provision of the indirect tax enactment. However, in respect of the same matter, I intend to file a declaration under the Scheme. Am I eligible?

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

Q8. 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. You are not eligible to make a declaration under the Litigation category. However, once the order is passed you can file a declaration under the Arrears category provided the

appeal period is over or you give an undertaking to the department that you will not file any appeal in the matter.

Q9. 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 a SCN issued for an erroneous refund or refund.

Q10. 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).

Q11. 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 'arrear' 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.

Q12. 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.

Q13. 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.

Q14. 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.

Q15. 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.

Q16. 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.

Q17. 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.

Q18. A SCN has been issued to me for an amount of duty of Rs.1000 and an amount of penalty of Rs.100. In the Order in Original (OIO) the duty confirmed is of Rs.1000 and an amount of Rs.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 Rs.1000 and hence the tax dues will be Rs.1000.

Q19. A SCN has been issued to me for an amount of duty of Rs.1000 and an amount of penalty of Rs.100. In the OIO the duty confirmed is of Rs.900 and penalty imposed is Rs.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 Rs.900 and hence the tax dues are Rs.900.

Q20. A SCN has been issued for an amount of duty of Rs.1000 and an amount of penalty of Rs.100. In the OIO the duty confirmed is of Rs.900 and penalty imposed is Rs.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 Rs.100 and penalty of Rs.10. What would be the tax dues?

Ans. 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.

Q21. A SCN has been issued for an amount of duty of Rs.1000. The Adjudicating Authority confirmed the duty of Rs.1000. I have filed an appeal against this order. The first appellate authority Commissioner Appeals/CESTAT reduced the amount of duty to Rs.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 Rs.900 and hence the tax dues are Rs.900.

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

Q23. 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 noticee 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. Similarly, in a case of arrears, where the main noticee has paid the duty, the co-noticees can file a declaration under the Scheme.

Q24. 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 for a declaration under the litigation category.

Q25. 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 Rs. 50 lakhs or less and of 50%, if it is more than Rs. 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 Rs. 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.

Q26. 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.

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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.

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

Q29. 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.

Q30. Whether any certificate will be provided to declarant as proof towards 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.

Q31. 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.

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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.

Q33. Can I take input tax credit for any amount paid under the Scheme?

Ans. No.

Q34. 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.

Q35. Can I take a refund of an amount deposited under the Scheme?

Ans. No.

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Ans. No, it shall not be refunded.

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Ans. No.

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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.

Q39. 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. If an intimation for audit, enquiry or investigation has been received by you on or before 30.06.2019 then you cannot make a voluntary disclosure of your liability under the Scheme.

Q40. 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.

Q41. 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. Once the main noticee discharges the duty/tax demand, the co-noticees can avail the benefits under the Scheme.

Q42. 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'.

Q43. 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.

Q44. 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.

Q45. 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 pending with the Settlement Commission if other conditions of the Scheme are satisfied.

Q46. 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.

- Q47.** 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.
- Q48.** 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>
- Q49.** 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 along with 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.
- Q50.** 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.
- Q51.** 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.
- Q52.** Are disputes pertaining to Cenvat credit covered under the Scheme?
- Ans.** Yes, they are included unless covered by a specific exclusion.
- Q53.** 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.
- Q54.** 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 finally worked out on or before 30.06.2019. In other words, all the evidence/document gathering process is over and the tax liability has been worked out on or before 30.06.2019. For instance, a Draft Audit Report or the Final Audit Report has been issued on or before 30.06.2019. Similarly, a letter intimating duty demand has been issued by the department. These would include those cases also where the duty/tax demand undergoes a change only due to any clerical or calculation error.

Q.55 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. You can file a declaration with regard to this appeal if you are willing to pay the tax dues as calculated under the Scheme for bringing the matter to closure. Section 124(1)(a) covers 'one or more appeals' arising out of an SCN. Such appeals can be either filed by the party or the department.

Q.56 I have declared sums of duty as payable by me in multiple returns but not paid the same. Do I need to file a single declaration for all these returns or a separate declaration for each return?

Ans. For administrative convenience, a single declaration may be filed indicating separately the details of each such return in the declaration. However, it will not have any impact on the applicable tax relief. In other words, for the purpose of application of tax relief, each such return will be taken individually even though a single Estimate/Statement and Discharge Certificate shall be issued for a declaration.

Q.57 I have filed a return showing Rs. 1000 as duty payable. At the date of filing the return I had not paid any sum against this. However subsequently I have paid Rs.500 against this duty payable and as on date the outstanding duty amount is Rs. 500. For making a declaration under the scheme under the category of arrears what is the amount on which the relief is to be calculated?

Ans. For declaration under the category of arrears the amount outstanding as on the date of making the declaration is the tax dues on which the relief shall be calculated i.e. Rs. 500 in this case.

Q.58 I have an order confirming a duty demand of Rs. 1 crore against me and I have already paid Rs. 60 lakhs against this. What are the tax dues on which relief is to be calculated and what will be the amount payable?

Ans. The amount of tax dues is Rs 40 lakhs. After applying applicable relief @ 60%, the amount payable under the Scheme is Rs 16 lakhs.

Q.59 I have an order confirming a duty demand of Rs 1 crore apart from Rs 20 lakh penalty and interest as applicable. I have already paid Rs 1 crore towards duty. What are the tax dues on which relief is to be calculated and what will be the amount payable?

Ans. The amount of tax dues is zero, and the amount payable under the Scheme is zero.

Q.60 Although I have not been subjected to any search of my premises or investigation of any kind as per my knowledge I have recently received a letter from the department asking for some documents like balance sheets and Profit and loss accounts of certain years. I want to make a voluntary declaration with regard to the same period. Am I eligible?

Ans. The letter may have been sent to you by the department as a result of a specific intelligence input as part of an enquiry or investigation or it may be with the aim of making a preliminary assessment as to whether or not an enquiry or investigation is warranted. This would depend on the facts and circumstances of each case. You can make a declaration. However the eligibility will be decided on a case to case basis by the designated committee.

Q.61 I want to file a declaration under the Scheme for an order against which I do not want to file an appeal even though the time period for filing of appeal is not over. Can I make such a declaration?


Ans. You can file a declaration under the Scheme provided you give in writing to the department that you will not file an appeal. This declaration shall be binding on you.

Q.62 I want to file a declaration under the Scheme for a case where I have filed an appeal after 30.06.2019. Am I eligible?


Ans. Such cases are not covered under the Scheme per se. However, if a taxpayer withdraws the appeal and furnishes the undertaking to the department in terms of Para 2(viii) of Circular No. 1072/05/2019-CX dated 25.09.2019, they can file a declaration under the Scheme.

Chapter 9

e-Flyer issued by Govt.




सत्यमेव जयते




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


SABKA VISHWAS

**(LEGACY DISPUTE RESOLUTION)
SCHEME, 2019**






Directorate General of Taxpayer Services
CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS



सत्यमेव जयते

Sabka Vishwas

(Legacy Dispute Resolution) Scheme, 2019



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

Objectives

- 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.

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, 1994
- Cases involving erroneous refunds
- Cases pending before the Settlement Commission.


Benefits under the Scheme

- Total waiver of interest, penalty and fine
- Immunity from prosecution
- 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 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 ₹ 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.

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.



Directorate General of Taxpayer Services
CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS

Chapter 10

Taxpayer User Manual issued by Govt.

For Form 2A / other actions

Tax payer's login:

Step 1: The tax payer clicks on the “Apply SVLDRS Scheme” & the taxpayer enters his Login ID and Password.

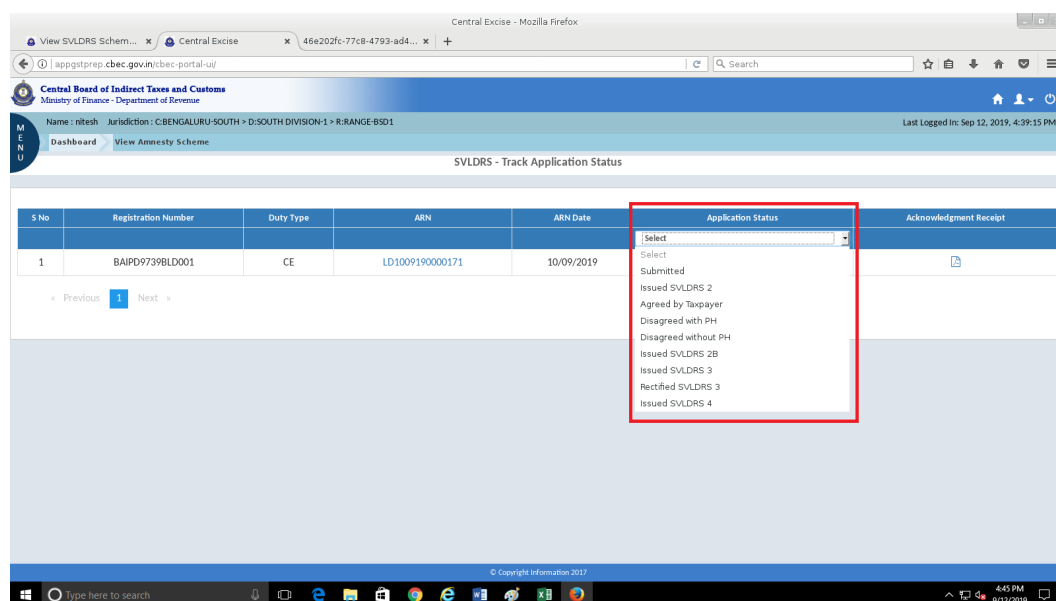
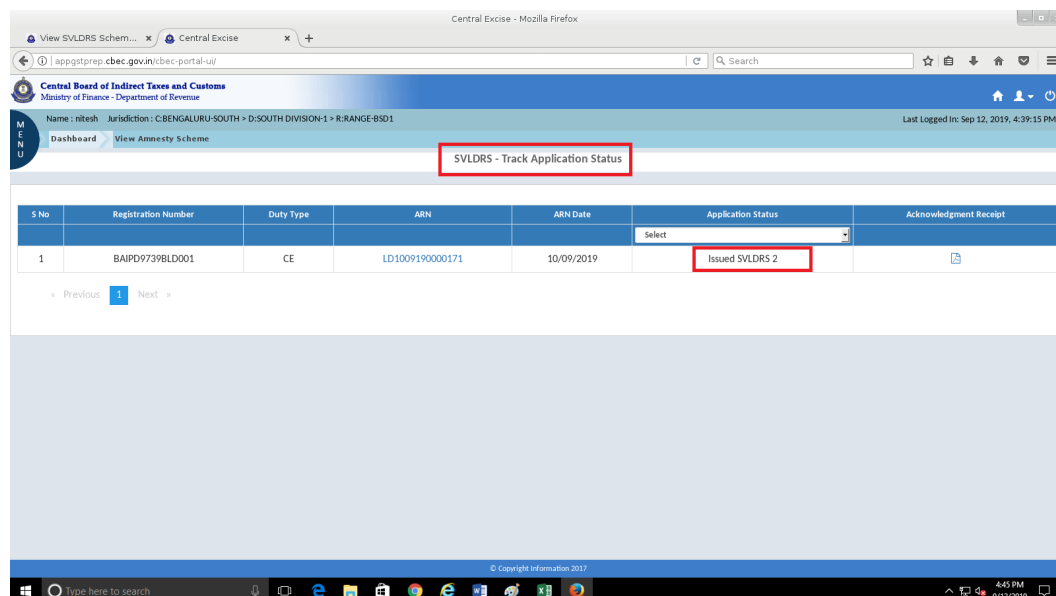
The screenshot shows a web browser window with the URL `appgstprep.cbec.gov.in/cbec-portal-uj/7/amnestyScheme`. The page header identifies the Central Board of Indirect Taxes and Customs, Ministry of Finance - Department of Revenue. The main content area features the 'SABKA VISHWAS (LEGACY DISPUTE RESOLUTION) SCHEME, 2019' logo and a registration form. The form is divided into two columns. The left column contains fields for 'Name of the Declarant *', 'PAN *', 'Select a State *', 'Select a Zone *', 'Select a Commissionerate *', 'Select a Division *', and 'Select a Range *'. Below these is a link 'Know your Jurisdiction'. The right column contains fields for 'Mobile Number *', 'Email Address *', 'Address *', 'Pin Code *', 'Create Your Password *', 'Confirm Password *', and 'Captcha *'. A 'WaNjE9' logo is present below the captcha field. At the bottom of the form are 'Cancel' and 'Submit' buttons. A red box highlights the 'Apply SVLDR Scheme' link in the text: 'If You are a Registered User, Please click on this Link [Apply SVLDR Scheme](#)'. The browser's taskbar at the bottom shows the time as 4:40 PM on 10/12/2019.

The screenshot shows the 'Taxpayer Login' page of the Central Board of Indirect Taxes and Customs (CBIC) portal. The page is titled 'Taxpayer Login' and features a login form with the following fields: 'BAIPO77398LD001' (pre-filled), a password field (masked with dots), and a 'jbtX' field. Below the fields are 'LOGIN' and 'RESET' buttons. To the right of the login form, there are links for 'Existing User' (Forgot Password, Unlock account) and 'New User' (New Registration, TRN Login). A link 'Know your Jurisdiction' is also present at the bottom right. The page is displayed in a Mozilla Firefox browser window with the URL 'appgstprep.cbic.gov.in/cbic-portal-ui/'. The Windows taskbar at the bottom shows the time as 4:44 PM on 9/12/2019.

Step 2: The taxpayer clicks on the “View SVLDRS” from Menu >> SVLDRS >> View SVLDRS.

The screenshot shows the 'Welcome to CBIC-GST Portal' page. The left-hand menu is expanded, and the 'View SVLDRS' option is highlighted with a red circle. The main content area displays a 'Welcome to CBIC-GST Portal' message with a 'Track Application' button. The page is displayed in a Mozilla Firefox browser window with the URL 'appgstprep.cbic.gov.in/cbic-portal-ui/'. The Windows taskbar at the bottom shows the time as 4:44 PM on 9/12/2019.

Step 3 : The taxpayer will be shown the following “SVLDRS- Track track application “screen . The Status of the application is under “Application Status” column and the taxpayer can filter the same as per his/her requirement.



Step 4: If SVLDRS-2 form was issued to the taxpayer by the tax officer then, he/she will be able to see it.

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

Name: nitish Jurisdiction: C:BENGALURU-SOUTH > D:SOUTH DIVISION-1 > R:RANGE-BS01 Last Logged In: Sep 12, 2019, 4:39:15 PM

Dashboard View Amnesty Scheme View SVLDRS Scheme

View SVLDRS Scheme

Name of the Applicant: nitish Address of the Declarant: BENGALURU PAN: BAIPD9739B Email ID: NITESHDAHYA890@GMAIL.COM Mobile No: 9467286008

Jurisdiction: C:BENGALURU-SOUTH > D:SOUTH I ARN No: LD1009190000171 ARN Date: 10/09/2019

Application Details SVLDRS-2

Category: Voluntary Disclosure Duty Type: Central Excise

Voluntary Disclosure

S No	Duty/Tax/Cess	Amount	From Period	To Period	Description of Goods/ Services	Issue Involved	Tax Dues less Tax Relief
1	Other Duties	4500000	03/09/2019	05/09/2019		Others: Valuation	4500000
	TOTAL	4500000					4500000
	GRAND TOTAL	4500000					4500000

Previous 1 Next

Step 5: The taxpayer will be able to see all the details as mentioned by the officer in SVLDRS-2 i.e. Duty Details, Description of goods/services columns etc. But the taxpayer won't be able to edit in the SVLDRS-2 form. If he /she doesn't agree or full agree with SVLDRS-2 form, then on the bottom of the SVDRS-2 form "Reply" button is there.

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

Name: nitish Jurisdiction: C:BENGALURU-SOUTH > D:SOUTH DIVISION-1 > R:RANGE-BS01 Last Logged In: Sep 12, 2019, 4:39:15 PM

Dashboard View Amnesty Scheme View SVLDRS Scheme

View SVLDRS Scheme

Name of the Applicant: nitish Address of the Declarant: BENGALURU PAN: BAIPD9739B Email ID: NITESHDAHYA890@GMAIL.COM Mobile No: 9467286008

Jurisdiction: C:BENGALURU-SOUTH > D:SOUTH I ARN No: LD1009190000171 ARN Date: 10/09/2019

Application Details SVLDRS-2

Form No. 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: LD1009190000171 SVLDRS-2 No: L120919SV201419 Commissionerate/DGCI, Delhi: BENGALURU-SOUTH Zone/DGCI, Delhi: BENGALURU

Whereas Mr./Ms./M/s. nitish (hereinafter referred to as the declarant) having registration no./Non assessee code no. BAIPD9739BLD001 has filed a Declaration No LD1009190000171 dated 12/09/2019 under 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:

Amount (in Rupees (₹))

Time period	Tax dues	Estimated Amount Payable

Reply

- The taxpayer clicks on "reply" button. The tax payer will be able to see SVLDRS-2A form.

View SVLDRS Scheme - Central Excise - Mozilla Firefox

appgstprep.cbic.gov.in/cbec-portal-uj/

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

Name: nitesh Jurisdiction: CBENGALURU-SOUTH > D-SOUTH DIVISION-1 > R-RANGE-BS01 Last Logged In: Sep 12, 2019, 4:39:15 PM

Dashboard View Amnesty Scheme View SVLDRS Scheme

Amount in Rupees (₹)

S No	Category	Description of Goods/ Services	Issue Involved	Time period		Tax dues		Tax relief	Pre-deposit	Estimated Amount Payable	
				From Period	To Period	Name	Amount			Name	Amount
1	VOLUNTARY DISCLOSURE		Others: Valuation	2019-09-03	2019-09-05	Other Duties	4500000	0	0	Other Duties	4500000
							TOTAL	4500000	0	0	4500000
							GRAND TOTAL	4500000	0	0	4500000

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 13/09/2019 at 10:00:00 AM xx (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

S No	SSOID	Name	Designation
1	27000621	ACES Test1501	Commissioner
2	27002106	ACES Test1501	Commissioner
3	27001091	ACES Test1501	Commissioner

Place: xx

Date: 12/09/2019

Reply

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Step 6: If the taxpayer clicks “Yes” in the “Do you agree with the Estimate in SVLDRS-2 Number” then the taxpayer is not required to fill any other detail & he/she can submit SVLDRS-2A form.

- In case, the taxpayer doesn't agree with estimate of SVLDRS-2. Then the taxpayer fill the form accordingly.

View SVLDRS Scheme - Central Excise - Mozilla Firefox

appgstprep.cbic.gov.in/cbec-portal-uj/

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

Name: nitesh Jurisdiction: CBENGALURU-SOUTH > D-SOUTH DIVISION-1 > R-RANGE-BS01 Last Logged In: Sep 12, 2019, 4:39:15 PM

Dashboard View Amnesty Scheme View SVLDRS Scheme

View SVLDRS Scheme

Name of the Applicant: nitesh Address of the Declarant: BENGALURU PAN: BAIPD9739B Email ID: NITESHDAHYA890@GMAIL.COM Mobile No: 9467286008

Jurisdiction: CBENGALURU-SOUTH > D-SOUTH DIVISION-1 > R-RANGE-BS01 ARN No: LD1009190000171 ARN Date: 10/09/2019

Application Details SVLDRS-2 SVLDRS-2A

Form No. 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

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

Do you want make written submissions? ☐ Yes ☐ No

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

Do you want to waive personal hearing? ☐ Yes ☐ No

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

Name of declarant/ authorized representative: nitesh

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

Name: nitesh Jurisdiction: CBENGALURU-SOUTH > D-SOUTH DIVISION-1 > R-RANGE-BS01
Last Logged In: Sep 12, 2019, 4:39:15 PM

Dashboard View Amnesty Scheme View SVLDRS Scheme

Application Details SVLDRS-2 SVLDRS-2A

Form No. 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

Do you agree with the Estimate in SVLDRS-2 Number ☐ Yes ☒ No

Do you want make written submissions ☒ Yes ☐ No

Reasons for disagreement

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

Upload Documents

S No	Document Description	Remarks	Action
1	SVLDRS-3(1).pdf		
2	Random text in address added automatically.jpg		

Caution : The Taxpayer can upload a maximum of 5 files with a size of Max. 2MB(Per file). The supported file formats are only “.jpeg” and “.pdf” .

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

Name: nitesh Jurisdiction: CBENGALURU-SOUTH > D-SOUTH DIVISION-1 > R-RANGE-BS01
Last Logged In: Sep 12, 2019, 4:39:15 PM

Dashboard View Amnesty Scheme View SVLDRS Scheme

Application Details SVLDRS-2 SVLDRS-2A

Form No. 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

Do you agree with the Estimate in SVLDRS-2 Number ☐ Yes ☒ No

Do you want make written submissions ☒ Yes ☐ No

Reasons for disagreement

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

Upload Documents

S No	Document Description	Remarks	Action
1	SVLDRS-3(1).pdf		

Upload Document

Do you want to waive personal hearing? ☐ Yes ☒ No

- In the field value “ Do you want to waive personal hearing “ , if the taxpayer selects “Yes” ,then he/she won’t be able to appear for any PH and an Alert message will be shown to the taxpayer.

- In the field value “Do you want to waive personal hearing”, if the taxpayer selects “No”, then he/she will be shown an option “Do you want to seek an adjournment of personal hearing offered to you?” and preferred date for hearing in case he/she select “Yes”.

The screenshot shows the Central Excise portal interface. The user is logged in as 'nitesh' with jurisdiction 'CBENGALURU-SOUTH > D-SOUTH DIVISION-1 > R-RANGE-BSD1'. The 'Upload Documents' section shows two files: 'SVLDRS-3(1).pdf' and 'Random text in address added automatically.jpg'. Below this, the user has selected 'No' for 'Do you want to waive personal hearing?' and 'Yes' for 'Do you want to seek an adjournment of personal hearing offered to you?'. The preferred date for hearing is '20/09/2019'. The name of the declarant/authorized representative is 'nitesh' and the date is '12/09/2019'. The 'Submit' button is visible at the bottom right.

Step 7: The tax payer can preview SVLDRS-2A form and can download the same in .pdf format.

The screenshot shows the Central Excise portal interface displaying the 'Form No. SVLDRS-2A' preview. The form title is 'Form No. SVLDRS-2A' and the subtitle is 'SABKA VISHWAS (LEGACY) DISPUTE RESOLUTION SCHEME, 2019'. The form contains several sections: 'Do you agree with the Subordinate to SVLDRS-2A Number?', 'Do you want to make further submissions?', 'Reasons for disagreement', 'Do you want to upload documents to support your submissions?', 'Upload Documents' table, 'Do you want to waive personal hearing?', 'Do you want to seek an adjournment of personal hearing offered to you?', 'Indicate a preferred date for hearing', and 'Name of declarant/authorized representative'. The 'Upload Documents' table shows two files: 'SVLDRS-3(1).pdf' and 'Random text in address added automatically.jpg'. The user has selected 'No' for 'Do you want to waive personal hearing?' and 'Yes' for 'Do you want to seek an adjournment of personal hearing offered to you?'. The preferred date for hearing is '20/09/2019'. The name of the declarant/authorized representative is 'nitesh' and the date is '12/09/2019'.

Step 8: On click on the “submit “ button, a confirmation box will appear if the tax payer confirms the same, then the SVLDRS-2A will be Submitted.

The screenshot shows the Central Board of Indirect Taxes and Customs (CBIC) portal. A confirmation dialog box is displayed in the center, asking "Are you sure you want to submit the application?". The dialog has "Yes" and "No" buttons. The background shows the user's profile (Name: nitish, Jurisdiction: CBENGALURU-SOUTH & D-SOUTH DIVISION-1), a table of uploaded documents, and various form fields for declaration.

S No	Document Description	File Name	File Size
1	SVLDRS-3(1).pdf	SVLDRS-3(1).pdf	10 KB
2	Random text in address added automatically.jpg	Random text in address added automatically.jpg	10 KB

Do you want to waive 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: 20/09/2019
Name of declarant/ authorized representative: nitish
Date: 12/09/2019

Buttons: Cancel, Preview, Submit

The screenshot shows the same Central Board of Indirect Taxes and Customs (CBIC) portal. A success message dialog box is displayed in the center, stating "Data Submitted Successfully". The dialog has a "Close" button. The background shows the user's profile, the table of uploaded documents, and the form fields.

S No	Document Description	File Name	File Size
1	SVLDRS-3(1).pdf	SVLDRS-3(1).pdf	10 KB
2	Random text in address added automatically.jpg	Random text in address added automatically.jpg	10 KB

Do you want to waive 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: 20/09/2019
Name of declarant/ authorized representative: nitish
Date: 12/09/2019

Buttons: Cancel, Preview, Submit

Step 9 : The taxpayer can check the updated status of the application in the “SVLDRS –Track Application Status”.

Central Excise - Mozilla Firefox

View SVLDRS Schem... x Central Excise x e04c842c-0396-4686-a2... x 46e202fc-77cb-4793-ad4... x +

appgstprep.cbec.gov.in/cbec-portal-uj

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

Name: nitesh Jurisdiction: CBENGALURU-SOUTH > D-SOUTH DIVISION-1 > R-RANGE-BS01 Last Logged In: Sep 12, 2019, 4:39:15 PM

Dashboard View Amnesty Scheme

SVLDRS - Track Application Status

S No	Registration Number	Duty Type	ARN	ARN Date	Application Status	Acknowledgment Receipt
1	BAIPD9739BLD001	CE	LD1009190000171	10/09/2019	Disagreed with PH	

« Previous 1 Next »

SVLDRS-2B Form

Step 1: The taxpayer will be shown the following “SVLDRS- Track application” screen. The Status of the application is under “Application Status” column and the taxpayer can filter with value “Issued SVLDRS 2B”.

Central Excise - Mozilla Firefox

View SVLDRS Schem... x Central Excise x +

appgstprep.cbec.gov.in/cbec-portal-uj

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

Name: nitesh Jurisdiction: CBENGALURU-SOUTH > D-SOUTH DIVISION-1 > R-RANGE-BS01 Last Logged In: Sep 12, 2019, 4:44:29 PM

Dashboard View Amnesty Scheme

SVLDRS - Track Application Status

S No	Registration Number	Duty Type	ARN	ARN Date	Application Status	Acknowledgment Receipt
1	BAIPD9739BLD001	CE	LD1009190000171	10/09/2019	Issued SVLDRS 2B	

« Previous 1 Next »

Step 2 : The taxpayer can only view SVLDRS-2B and will be able to see Adjournment PH details.

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

Name: nitesh Jurisdiction: CBENGALURU-SOUTH > D-SOUTH DIVISION-1 > R-RANGE-BS01 Last Logged In: Sep 12, 2019, 4:44:29 PM

Dashboard View Amnesty Scheme View SVLDRS Scheme

View SVLDRS Scheme

Name of the Applicant: nitesh Address of the Declarant: BENGALURU PAN: BAIPD9739B Email ID: NITESHDAHYA8890@GMAIL.COM Mobile No: 9467286008

Jurisdiction: CBENGALURU-SOUTH > D-SOUTH I ARN No: LD1009190000171 ARN Date: 10/09/2019

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: nitesh
Registration No: BAIPD9739BLD001

This is to inform that the Personal Hearing before the Designated Committee in relation to the subject Declaration No: LD1009190000171 filed by you under the under the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 has been fixed at 11:15:00 AM on 20/09/2019 (date) in the office of vv (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	SSOID	Name	Designation
1	27000621	ACES Test1501	Commissioner
2	27002106	ACES Test1501	Commissioner
3	27001091	ACES Test1501	Commissioner

Place: vv
Date: 12/09/2019

SVLDRS-3 Form

Step 1: The taxpayer will be shown the following “SVLDRS- Track application “screen . The Status of the application is under “ Application Status” column and the taxpayer can filter with value “Issued SVLDRS 3” .

Central Excise - Mozilla Firefox

View SVLDRS Schem... x Central Excise x +

appgstprep.cbec.gov.in/cbec-portal-uj/

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

Name: nitesh Jurisdiction: C:BENGALURU-SOUTH > D:SOUTH DIVISION-1 > R:RANGE-BS01 Last Logged In: Sep 12, 2019, 4:44:29 PM

Dashboard View Amnesty Scheme

SVLDRS - Track Application Status

S No	Registration Number	Duty Type	ARN	ARN Date	Application Status	Acknowledgment Receipt
1	BAIPD9739BLD001	CE	LD1009190000171	10/09/2019	Issued SVLDRS 3	

Previous 1 Next

Step 2: By clicking on the ARN , the taxpayer will be able to see SVLDRS-3 form issued by the tax officers.

Central Excise - Mozilla Firefox

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appgstprep.cbec.gov.in/cbec-portal-uj/

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

Name: nitesh Jurisdiction: C:BENGALURU-SOUTH > D:SOUTH DIVISION-1 > R:RANGE-BS01 Last Logged In: Sep 12, 2019, 4:44:29 PM

Dashboard View Amnesty Scheme View SVLDRS Scheme

View SVLDRS Scheme

Name of the Applicant: nitesh Address of the Declarant: BENGALURU PAN: BAIPD9739B Email ID: NITESHDAHYA890@GMAIL.COM Mobile No: 9467286008

Jurisdiction: C:BENGALURU-SOUTH > D:SOUTH DIVISION-1 > R:RANGE-BS01 ARN No: LD1009190000171 ARN Date: 10/09/2019

Application Details SVLDRS-2 SVLDRS-2A SVLDRS-2B SVLDRS-3

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

Declaration No: LD1009190000171 SVLDRS-3 No: L120919SV301432 Commissionate/DGCI, Delhi: BENGALURU-SOUTH Zone/DGCI, Delhi: BENGALURU

Whereas Mr./Ms./M/s. nitesh (hereinafter referred to as the declarant) having registration no./Non assessee code no. BAIPD9739BLD001 has filed a Declaration No LD1009190000171 dated 10/09/2019 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 covered by the said declaration under the Scheme:

Amount in Rupees (₹)

Step 3: If the tax payer agrees with the SVLDRS-3 form details then he clicks on “Create Challan” button and challan for duty details as mentioned in SVLDRS-3 will be created for the taxpayer.

Central Excise - Mozilla Firefox

View SVLDRS Scheme... x Central Excise x 5d1e2a52-30ee-4749-8a... x +

appgstprep.cbec.gov.in/cbec-portal-ui/

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

Name: nitesh Jurisdiction: CBENGALURU-SOUTH > D-SOUTH DIVISION-1 > R-RANGE-BS01 Last Logged In: Sep 12, 2019, 4:44:29 PM

Dashboard View Amnesty Scheme View SVLDRS Scheme

S No	Category	Description of Goods/ Services	Issue involved	Time period		Tax dues		Tax relief	Pre-deposit	Estimated Amount Payable	
				From Period	To Period	Name	Amount			Name	Amount
1	VOLUNTARY DISCLOSURE		Others: Valuation	03/09/2019	03/09/2019	Other Duties	4500000	0	0	Other Duties	4500000
							TOTAL	4500000	0	0	4500000
							GRAND TOTAL	4500000	0	0	4500000

Previous 1 Next

Amount Payable (In Words): Rupees Forty Five Lakh Only

Members of the Designated Committee

S No	SSOID	Name	Designation
1	27000621	ACES Test22	Commissioner
2	27002106	ACES Test1501	Commissioner
3	27001091	ACES Test488	Commissioner

Place : xx

Date : 2019-09-12

Create Challan

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Central Excise - Mozilla Firefox

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appgstprep.cbec.gov.in/cbec-portal-ui/

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

Name: nitesh Jurisdiction: CBENGALURU-SOUTH > D-SOUTH DIVISION-1 > R-RANGE-BS01 Last Logged In: Sep 12, 2019, 4:44:29 PM

Dashboard View Amnesty Scheme View SVLDRS Scheme

GENERATE CHALLAN

Taxpayer Profile

Registration Number	Reg Type	Email ID	Mobile No	Assessee Name	Scheme	Commissionerate	Division
BAIPD9739BLD001	CE	NITESHDAHIYAB890@GMAIL.COM	9467286008	nitesh	SVLDRS	BENGALURU-SOUTH	SOUTH DIVISION-1

Amount Details

SCHEME : SVLDRS	
Total Duty Amount payable	4500000

Cancel Submit

Amount Payable (In Words): Rupees Forty Five Lakh Only

Members of the Designated Committee

S No	SSOID	Name	Designation
1	27000621	ACES Test22	Commissioner
2	27002106	ACES Test1501	Commissioner
3	27001091	ACES Test488	Commissioner

Place : xx

Date : 2019-09-12

Create Challan

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View SVLDRS Schem... x Central Excise x 5d1e2a52-30ee-4749-8a... x +

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

Name : nitish Jurisdiction : CBENGALURU-SOUTH

Dashboard View Amnesty Scheme

Challan Status

Please wait Challan Generation will complete in :

27

CLOSE

Amount Payable (in Words) : Rupees Forty Five Lakh Only

Members of the Designated Committee

S No	SSOID	Name	Designation
1	27000621	ACES Test22	Commissioner
2	27002106	ACES Test1501	Commissioner
3	27001091	ACES Test488	Commissioner

Place : xx

Date : 2019-09-12

View SVLDRS Schem... x Central Excise x 5d1e2a52-30ee-4749-8a... x +

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

Name : nitish Jurisdiction : CBENGALURU-SOUTH

Dashboard View Amnesty Scheme

Challan Status

Challan Generated Successfully with CTIN: 1909000440

CLOSE

Amount Payable (in Words) : Rupees Forty Five Lakh Only

Members of the Designated Committee

S No	SSOID	Name	Designation
1	27000621	ACES Test22	Commissioner
2	27002106	ACES Test1501	Commissioner
3	27001091	ACES Test488	Commissioner

Place : xx

Date : 2019-09-12

Make Payment

Step 4: After the challan generation a new button will appear in the VSLDRS-3 form “Make Payment”. When the taxpayer clicks on “Make Payment” then he/she will be able to make payment via ICEGATE payment gateway through NEFT/RTGS options.

Central Excise - Mozilla Firefox

View SVLDRS Schem... x Central Excise x 5d1e2a52-30ee-4749-8a... x

appgstprep.cbec.gov.in/cbec-portal-ui/

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

Name: nitesh Jurisdiction: CBENGAURU-SOUTH > D-SOUTH DIVISION-1 > R-RANGE-BS01 Last Logged In: Sep 12, 2019, 4:44:29 PM

Dashboard View Amnesty Scheme View SVLDRS Scheme

S No	Category	Description of Goods/ Services	Issue involved	Time period		Tax dues		Tax relief	Pre-deposit	Estimated Amount Payable	
				From Period	To Period	Name	Amount			Name	Amount
1	VOLUNTARY DISCLOSURE		Others: Valuation	03/09/2019	03/09/2019	Other Duties	4500000	0	0	Other Duties	4500000
						TOTAL	4500000	0	0		4500000
						GRAND TOTAL	4500000	0	0		4500000

Previous 1 Next

Amount Payable (In Words) : Rupees Forty Five Lakh Only

Members of the Designated Committee

S No	SSOID	Name	Designation
1	27006621	ACES Test22	Commissioner
2	27002106	ACES Test1501	Commissioner
3	27001091	ACES Test488	Commissioner

Place :

Date : 2019-09-12

MADE PAYMENT

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