



**GOVERNMENT OF INDIA**  
**OFFICE OF THE PRINCIPAL COMMISSIONER OF CGST & CENTRAL TAX:**  
**KOLKATA- NORTH COMMISSIONERATE, CGST BHAWAN:**

**1<sup>ST</sup> FLOOR:180, SHANTIPALLY, RAJDANGA MAIN ROAD, E.M BYPASS KOLKATA-700107**

C. No. V(30)98/RTI/HQ/CGST & CX/Kol-North/2022/

Dated: - .09.2022

To  
Shri Nirmalendu Sarkar,



Sir/Madam,

**Sub: Information under the RTI Act, 2005 — Regarding.**

Please refer to your RTI application dated- 31.08.2022, which has been received in this Commissionerate 02.09.2022 and received to this section on 05.09.2022. Subsequently the said RTI application was registered at this office vide Registration No. 104/RTI/Kol-North/2022 dated- 05.09.2022.

The desired informations as received from the AC (Tech), CGST&CX, Kolkata North Commissioner, is enclosed herewith.

If you are aggrieved or dissatisfied with the above information, you may prefer an appeal within 30 (thirty) days of receipt of the information before the 1<sup>st</sup> Appellate Authority namely Shri Rajeev Ranjan, Additional Commissioner & FAA, CGST & CX, Kolkata-North Commissionerate, O/o The Principal Commissioner of CGST & CX, 2nd Floor, Kendriya Utpad Shulk Bhawan, 180, Shantipally, Rajdanga Main Road, Kolkata-700107.

Encl: 01 (one) sheets.

Yours sincerely,

*sdf*

(Subrata Das)  
CPIO & Deputy Commissioner  
HQ, RTI Cell  
CGST: Kol-North Comm'te

15 SEP 2022

Dated: .09.2022

C. No. As above/ 11533

Copy forwarded for information to: -

1. The Assistant Commissioner (Systems), Computer Cell, CGST & CX, Kolkata North Commissionerate with a request to upload the RTI application dated 31.08.2022, submitted by Shri Nirmalendu Sarkar, (enclosed 24 sheets).
2. The CPIO & Assistant Commissioner, CCO, O/o the Pr. Chief Commissioner CGST & CX, Kolkata Zone.

*15/09/22*  
*Subrata (System)*

*8.09.22*  
*15.09.2022*  
(Subrata Das)  
CPIO & Deputy Commissioner  
HQ, RTI Cell  
CGST: Kol-North Comm'te

U657  
13/09/22



भारतसरकार

Government of India

केन्द्रीयप्रधान कर आयुक्तका कार्यालय

Office of the Principal Commissioner of Central Tax

कोलकातानॉर्थ- केन्द्रीयवस्तु एवंसेवाकर&उत्पादशुल्क

Kolkata North – Central Goods and Services Tax & Central Excise

जीएसटीभवन, 180 शांतिपल्ली, कोलकाता /GST Bhawan, 180 Shanti Pally, Kolkata-700107

Phone: 033-24416818, Fax: 033-2441 6840, E-mail:techcgstkolnorth@gmail.com



C. No. V(30)153/CGST &CX/Kol-N/SVLDRS/NS/2019 11235

Dated: 09 SEP 2022

To,  
The Deputy Commissioner  
CPIO & HQ, RTI Cell  
CGST & CX, Kolkata North Commissionerate  
Kolkata -700107

Sir,

Sub: RTI application dated-31.08.2022 filed by Shri Nirmalendu Sarkar, being transferred under  
Sec. 5(4) of RTI Act, 2005- regarding..

Please refer to your letter under C.No. V(30)98/RTI/HQ/CGST & CX/Kol North/  
2022/10930 dated: 05.09.2022 on the above mentioned subject.

In this respect, the point-wise reply of the RTI application filed by Shri Nirmalendu Sarkar is as below:

- 1) Present status as per AIO is "Issued SVLDRS-3
- 2) Rs 60,463.50/-
- 3) As seen from the SVLDRS-1 the applicant has furnished the details of tax liability for the amount of Rs. 2,01,545/- in the SCN. The applicant has not informed about the payment details in their SVLDRS-1. Therefore, liability was calculated to Rs. 60,463.50. Accordingly, SVLDRS-3 was issued. Applicant has not submitted any rectification in the SVLDRS-1 application through online.
- 4) Same as point 3
- 5) There was no scope of adjusting the said amount manually by the Designated Committee because the assessee has not mentioned 'Pre-deposit' in SVLDRS-1 form while filing under the SVLDR Scheme.
- 6) SVLDRS-3 was issued based on the information submitted in their application through online i.e., SVLDRS-1.
- 7) In view of above, the SVLDRS-4 was not issued.

This is for your kind information please.

Yours faithfully

(P. Murali Krishna)

Assistant Commissioner (Tech)

Principals  
(RTI)  
S. Das  
13-09-2022



4373  
02/09/22

F. No. GCCO/RTI/APP/799/2022-O/o. Pr CC-CGST-ZONE-Kolkata/ 12587 Date: /08/2022.

01/09/2022

To,  
The CPIO,  
Kolkata North CGST & CX Commissionerate,  
GST Bhawan, 180 Shantipally,  
Kolkata-700107.

Sir,


**Sub: RTI Application filed by Shri Nirmalendu Sarkar under Right to Information Act, 2005- reg.**

Please find enclosed herewith 01 (One) RTI application (along with enclosed PDF) having Registration No. GSTKT/R/E/22/00165 dated 31/08/2022 filed online by **Shri Nirmalendu Sarkar**, appears that the information sought by the applicant pertains to your Commissionerate. Hence, the RTI application is transferred to your office under section 6(3) of the RTI Act. 2005.

You are requested to supply the information directly to the applicant under RTI Act, 2005 within the due date as specified under RTI Act, 2005 under intimation to this office.

Yours faithfully,

Encl: As Above.

  
(B. Krishna)

**Assistant Commissioner (CPIO)**  
**Pr. CCO, CGST & CX, Kolkata Zone**

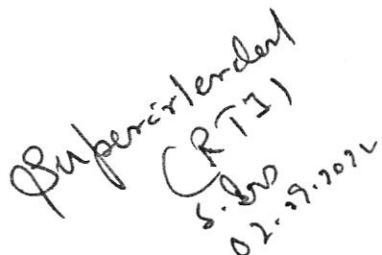
F. No. GCCO/RTI/APP/799/2022-O/o. Pr CC-CGST-ZONE-Kolkata/

Date: /08/2022.

Copy for information to:-

**1. Shri Nirmalendu Sarkar,**

Sir, in case of filing RTI first appeal, you are requested to apply it directly before the first Appellate Authority of the Commissionerate where your RTI application is being transferred u/s. 6(3) of the RTI Act, 2005 as this office cannot transfer RTI First Appeal application to another First Appellate Authority [Reference: The FAA, CIC in the matter of Sri Freddy Pareira file No. CIC/AA/A/2013/22-Decision dated 23/02/2013].





(B. Krishna)  
**Assistant Commissioner (CPIO)**  
**Pr. CCO, CGST & CX, Kolkata Zone**

## RTI REQUEST DETAILS

Registration No. : GSTKT/R/E/22/00165 Date of Receipt : 31/08/2022

Type of Receipt : Online Receipt Language of Request : English

Name : NIRMALENDU SARKAR Gender : Male

Address :

State : Country : India

Phone No. : Mobile No. : +

Ema:"

Status(Rural/Urban) : Rural Education Status :

Is Requester Below Poverty Line ? : No Citizenship Status : Indian

Amount Paid : 10 ) Mode of Payment : Payment Gateway

Does it concern the life or Liberty of a Person ? : No(Normal) Request Pertains to :

**Information Sought :** Sir,  
This is to inform you that I have arisen few question which are given bellow-

1. What is the present status of application of SVLDRS Scheme Declaration No. LD0711190000186 in respect of Mr. NIRMALENDU SARKAR having STC. BXBPS2267JSD001?
2. What is the tax due quantified as payable by the SVLDRS Designated Committee vide Form No. SVLDRS-3 in respect of above assessee?
3. The tax Payment of Rs. 60,465/- was in the Records of the Department vide CTIN- 1910071507 and IG Reference Number- 002000STWA11050182019053945303 that has been confirmed by the Assistant Commissioner, Kalyani Division vide RTI Reply under C.No.V(30003/CGST&CX/RTI/TECH/KLY/2020-21/299 dt.08.08.2022 of RTI Application No. GSTKT/R/E/22/00124 dt. 17.07.2022. The tax was deposited after issuance of Show Cause cum Demand Notice Number-V(15)04-CGST&CX/Nirmalendu Sarkar/Adjn/Kly/ 2019-20/990 dt. 21/04/2019 against SVLDRS scheme.
4. As it is the record of the Department, what is the action of the Kolkata North Commissionerate SVLDRS Committee to verify the record of payment as per Rule No. 6(1) of SVLDRS Rules, 2019 and to adjust the paid amount of tax dt. 21.10.2019 to that payable under scheme in terms of provision of Serial No. 2(ii) of Circular No. 1074/07/2019-CX dt. 12.12.2019 in respect of above assessee?
5. Has the amount payable as per Form- SVLDRS-3 been adjusted with the payment of Service Tax of Rs.60,465/- on 21.10.2019 by the SVLDRS Committee of Kolkata North Commissionerate in respect of above assessee?
6. As the amount payable by the above assessee in SVLDRS Scheme has been already paid, what is the cause of issuance of Form

SVLDRS-3 violating the Rule No. 6(2) of SVLDRS Rules vide Notification No. 05/2019 Central Excise- NT dt. 21.08.2019?

7. What is the cause of keeping the SVLDRS Declaration No. LD0711190000186 in respect of Mr. NIRMALENDU SARKAR having STC. BXBPS2267JSD001, pending till date and non-issuance of Final Certificate that is SVLDRS-4 as Tax under Scheme has been already paid?

8. For ready reference the copy of referred Notification, Circular, payment challan and submission of Assessee and RTI Reply dt.08.08.2022 have been attached herewith.

Print

Save

Close



GOVERNMENT OF INDIA  
OFFICE OF THE SUPERINTENDENT, RANGE III CD, CGST & CEX,  
KALYANI DIVISION, KOLKATA NORTH COMMISSIONERATE,  
B-13/14TH FLOOR, CENTRAL PARK, P.O. KALYANI, DIST. NADIA, PIN-741345

Dated: 08.08.2022

C No V (100)/CGST ACX/RTI/TECH/RTI/2020-21/

2/110

To  
Shri Nirmalendu Sarkar

Subject: RTI application dated 17.07.2022 filed by Shri Nirmalendu Sarkar Hospital  
More, Nadapur, Shri Mayapur, Nadia, 741333, WB transferred under sec. 6(3) of RTI Act, 2005.  
Regarding.

Please refer to your RTI application dated 17.07.2022 having Registration No. G5TKT/RTI/22/50124  
The application has been transferred to this office under the provisions of section 6(3) of the RTI Act, 2005 for  
supplying desired information directly to the applicant.

Accordingly following information is furnished below:

1. As per the information available in the details of payment made through AIS 7 Challan and a  
payment history of Service Tax in the CHIC portal, the assesse named Nirmalendu Sarkar having  
SIC BXKPP52267J5D001 paid Rs. 60,465/- in financial year 2019-20.
2. As per the information available in CHIC concerned Range office Portal, the payment of Service Tax of  
Rs. 60, 465/- on 21.10.2019 by Nirmalendu Sarkar having SIC BXKPP53367J5D001 Vide CTIN  
19100711507 and IG Reference No. 00200051WA110501B2019053945303 is authentic.
3. The above payment reflects in the portal of jurisdictional officers of Range-V, Krishnagar, Kolkata  
North CGST & CEX Commissionerate.

Yours faithfully

Signed by Dipak Kumar

Biswas

Date: 08-08-2022 15:08:23

(Dipak Kumar)  
Assistant Commissioner,  
Kalyani CGST & CEX Division

# Central Board of Indirect Taxes and Customs (CBIC)

## e-Receipt for Central Excise & Service Tax Payments

Number :	1910071507	CTIN Date:	18/10/19 5:34 PM	CTIN Expiry Date:	2/11/19 12:00 AM
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### Transaction Particulars

Transaction Acknowledgement Number :	IG2101820190534409651424925427		
Reference Number :	002000STWA11050182019053945303		
	20191021155311460418	CIN Date :	21-10-2019
Branch of the Bank :	Reserve Bank of India	BSR Code :	

### Details of the Assessee

Registration Number :	BXBPS2267JSD001	Assessee Name :	NIRMALENDU SARKAR
Address :	NIL NIL HOSPITAL MORE NANDIPARA NIL SREE MAYAPUR		
Mobile Number :	9232499199	Email Id :	hazaripranab72@gmail.com
Commissionerate :	KOLKATA-NORTH	Commissionerate Code :	WA
Division :	KALYANI - NADIA DIVISION	Division Code :	11
Range:	RANGE-V	Range Code :	05
		Location Code :	WA1105

### Details of Deposits

Central Excise/ Service Tax	Description of Duty	Accounting Code	Amount Tendered
ST	Construction of residential complex service	0334	60465
Total Amount (in Rs.)	60465		
Total Amount (in Words.)	Rupees Sixty Thousand Four Hundred and Sixty Five Only		
Payment Mode :	offline	Payment Channel :	NF

### Notes :

Payment status of the Transaction can be tracked under "Track Challan" under Menu-->Epayment  
 Payment status will be set as "PAID" for this Transaction  
 This is a system generated Receipt

NATION  
TAX  
SLIP



Form SVLDRS 1

Name : NIRMALENDU SARKAR Jurisdiction : C:KOLKATA-NORTH > D:KALYANI - NADIA DIVISION > R:RANGE-V

Last Logged In: Mar 2, 2021, 10:21:09 PM

Dashboard View Amnesty Scheme View SVLDRS Scheme

View SVLDRS Scheme

Name of the Applicant	Address of the Declarant	PAN	Email ID	Mobile No
NIRMALENDU SARKAR				
Jurisdiction	ARN No	ARN Date		
C:KOLKATA-NORTH > D:KALYAN	LD0711190000186	07/11/2019		

Application Details 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

NATION

Declaration No : LD0711190000186 SVLDRS-3 No : L131219SV300353 Commissionerate/DGCI, Delhi : KOLKATA-NORTH Zone/DGCI, Delhi : KOLKATA

Whereas Mr./Ms./M/s. NIRMALENDU SARKAR (hereinafter referred to as the declarant) having registration no./Non assessee code no. BXBPS2267JSD001 has filed a Declaration No LD0711190000186 dated 07/11/2019 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 Finance Act, 1994

S.No.	Category	Description of Goods/Services	Issue involved	Time period		Tax dues		Pre-deposit/ any other deposit of duty	Estimated Amount Payable		
				From Period	To Period	Value	Amount		Tax relief	Name	Amount
1	LITIGATION			01/10/2013	01/04/2017	Construction of residential complex service - 00440334	201545	141081.5	0	Construction of residential complex service - 00440334	60463.5
<b>TOTAL</b>							<b>201545</b>	<b>141081.5</b>	<b>0</b>		<b>60463.5</b>





Name: NIRMALENDU SARKAR Jurisdiction: C:KOLKATA-NORTH > D:KALYANI - NADIA DIVISION > R:RANGE-V

GRAND TOTAL	201545	141081.5	0	60463.5
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[Dashboard](#) [View Amnesty Scheme](#) [View SVLDRS Scheme](#)

« Previous 1 Next »

Amount Payable (in Words) : Rupees Sixty Thousand Four Hundred and Sixty Three and Fifty Paise Only

**Members of the Designated Committee**

SSCID	Name	Designation
10045801	NAVEEN RANA	Assistant Commissioner
10033506	MUKUNDA CHANDRA MARNDI	Joint Commissioner

Office: Kolkata

Date: 13/12/2019

A/C



Name : NIRMALENDU SARKAR Jurisdiction : C:KOLKATA-NORTH > D:KALYANI - NADIA DIVISION > R:RANGE-V

Dashboard Track Challan View Challan



Last Logged In: Jun 10, 2020, 12:17:39 PM

### Details of Taxpayer Summary View

CE/ST Registration Number	Email Address	Mobile Number	Assessee Name	Address	CTIN	CTIN Expiry Date
BXBPS2267JSD001			NIRMALENDU SARKAR		1910071507	02/11/2019

#### CDR Details

Commissionerate	Commissionerate Code	Division	Division Code	Range	Range Code
KOLKATA-NORTH	WA	KALYANI - NADIA DIVISION	11	RANGE-V	05

Duty Details () Payment Details ()

Transaction Acknowledgement No.	CIN	CIN Date	Amount Collected(Rs)	Bank	Payment Mode	Payment Channel
IG2101820190534409651424925427	20191021155311460418	21/10/2019 03:53:11	60,465.00	Reserve Bank of India	Offline	NEFT Bank Transfer



7707/80/10

NIRMALENDU SARKAR

PAN-, Service Tax No-BXBPS2267JSD001

Contractor for Construction of residential complex and renting of immovable property service

Date: 18/11/2019

To  
The Assistant Commissioner of Central Tax  
CGST & CX  
Kolkata North  
Kalyani Division  
Kalyani-741235

Ref: Service Tax No-**BXBPS2267JSD001**  
Sub: SVLDR Scheme 2019


Dear Sir,

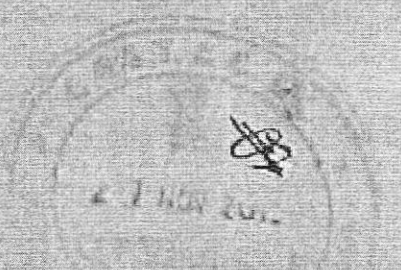
This is to inform you that I have received a demand cum show cause notice vide SCN NoV(15)04-CGST & CX/Nirmalendu Sarkar/Adjn/Kly/2019-20/990 Dated-21/04/2019 against demand of Rs. 201545.00. I have already filed above mention scheme (SVLDRS) vide Ref. No-LD0711190000185 Dated-07/11/2019 and against Challan Amount Rs. 60465.00 vide challan No-20191021155311460418 dated 21/10/2019. I declared that I did not preferred any appeal before any appellate forum against above mention order dated 21/04/2019.

Therefore, I would request you to kindly grant my application of SVLDRS and resolve the same.

Thanking you

Yours truly

  
(NIRMALENDU SARKAR)  
PROPRIETOR



**Circular No.1074/07/2019-CX**

F. No. 267/78/2019/CX-8-Pt.III  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Indirect Taxes and Customs

Dated, the 12<sup>th</sup> December, 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**

Dear Madam/Sir,

I am directed to invite your attention to Board's Circulars No. 1071/4/2019-CX dated 27<sup>th</sup>August, 2019, 1072/05/2019-CX dated 25<sup>th</sup>September, 2019 and 1073/06/2019-CX dated 29<sup>th</sup>October, 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 122(a) and (b) specifies enactments which are covered under the Scheme. In exercise of powers under Section 122(c), the Central Government has issued Notification No. 06/2019-Central Excise (N.T.) dated 4<sup>th</sup> December, 2019 specifying seven more enactments under the Scheme. These include Cine-Workers Welfare Cess Act, 1981(30 of 1981); (ii) Industries(Development and Regulation) Act, 1951 (65 of 1951); (iii) Sugar Export Promotion Act, 1958 (30 of 1958); (iv) Sugar (Regulation of Production) Act, 1961 (55 of 1961); (v) Tea Act, 1953 (29 of 1953); (vi) Finance Act, 2001 (14 of 2001); (vii) Finance Act, 2005 (18 of 2005); (viii) Finance Act, 2010 (14 of 2010).

(ii) Section 124(2) provides for adjustment of any amount paid as pre-deposit at any stage of appellate proceedings or as deposit during enquiry, investigation or audit. However, an amount paid after issuance of show cause notice but before adjudication are not mentioned therein. Further, these amounts gets appropriated/adjusted at the time of adjudication. There may be situations where such deposits may have been made but could not be appropriated due to pendency of adjudication proceedings. With a view to facilitate the taxpayer, as well as to recognise and appropriate these deposits as revenue, it is clarified that such deposits can be deducted/adjusted when issuing the statement indicating the amount payable by the declarant.

(iii) Many a times, the deposits during enquiry, investigation or audit etc are made 'under protest'. Such deposits need to be adjusted by the designated committee in order to determine the final amount payable by the declarant, once a declaration has been filed by the taxpayer. Section 130(2) provides that in case any pre-deposit or other deposit already exceeds the amount payable under the Scheme, the differential amount will not be refunded. Any person who files a declaration under the Scheme undertakes to comply with all the provisions of the Scheme. Therefore, there is no question of refund of any excess deposit in any case.

(iv) Section 10(1) of the General Clauses Act, 1897 provides, inter alia, that any act or proceedings allowed to be done in any office on a certain day or within a prescribed period, then, if the office is closed on that day or the last day of the prescribed period, the act or proceeding shall be considered as done if it is done on the next day afterwards on which the office is open. Since, 30.06.2019 was a public holiday being a Sunday, it is, therefore, clarified that for the purpose of the Scheme the relevant date shall be considered as 01.07.2019 instead of 30.06.2019.

(v) For the purpose of eligibility under the Scheme in some of the categories such as litigation, audit/enquiry/investigation etc., the relevant date is 30.06.2019. However, it may so happen that the facts of a case may change subsequently. For instance, in a case under audit/investigation/enquiry where the tax dues have been quantified on or before 30.06.2019, a show cause notice is issued after 30.06.2019. Similarly, a case, which was under appeal as on 30.06.2019, may attain finality in view of appeal period being over etc. It is clarified that the eligibility with respect to a category in such cases shall be as it was on the relevant date i.e., 30.06.2019.

(vi) 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 audit, a 'case' means where the amount has been quantified on or before the 30<sup>th</sup> day of June, 2019. Many a times the audit report contains more than one paras. It is, clarified, that in such cases the option is available with the taxpayer to file separate declarations for each para or file a declaration for two or more paras together.

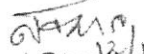
(vii) Form SVLDRS-1 provides for the requirement to indicate PAN (Sr No. 7 of Part A and Part B). In case of taxpayers having PAN based CX/ST registration, the relevant details are auto-populated by the system. It has been brought to the notice of the Board that in case of proprietorship firms in some cases name of proprietor is mentioned as declarant and not the name of the firm (name was automatically filled on entering PAN). It is, clarified, such cases can be processed with the name of the proprietor as declarant. Further, it has also been informed that some units were closed long back before the introduction of PAN based CX registration. Such units want to avail the Scheme but are unable to file the declaration due to mandatory requirement of PAN. Similar problem is also being faced by overseas service providers who do not have a PAN but want to avail of the scheme. Keeping in mind the objective of the Scheme to resolve outstanding litigation and to facilitate taxpayers, it is clarified that the requirement of PAN is not mandatory in such cases. The designated committee may waive such requirement in case of any other similar cases, based on facts.

(viii) There may be cases where the show cause notice were issued on or after 01.07.2019 and such cases are also not covered under any of the categories such as an enquiry or investigation or audit and tax dues having not been quantified on or before 30.06.2019. However, such cases become eligible under 'arrears' category depending the fulfilment of other conditions such appeal period being over or appeal having attained finality or the person giving an undertaking that he will not file any further appeal in the matter (Member's D.O. letter F.No. 267/78/19/CX.8 dated 30<sup>th</sup> October, 2019). Since the main objective behind the Scheme is to liquidate the legacy cases under Central Excise and Service Tax, it would be desirable that the taxpayer in the above mentioned cases are also given an opportunity to avail its benefits. Therefore, the field formations were asked to take stock of such cases, and complete the on-going adjudication proceeding expeditiously following the due process. Further, it would also be desirable that the process of review is also carried out expeditiously in such cases so that the designated committees are able to determine the tax dues within the time stipulated under the Scheme.

(ix) Section 129 provides that a discharge certificate issued with respect to the amount payable under this scheme shall be conclusive as to matter and time period stated therein and 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. It has been brought to the notice of the Board that in some cases, during subsequent investigation, it is discovered that the taxpayer has declared and paid lesser duty in the returns filed. Therefore, on conclusion of investigation etc., a show cause notice is issued demanding the differential duty. It is clarified that 'matter' under Section 129 means a case for which the taxpayer intends to file a declaration under the Scheme. In the instant case, a 'return filed but duty not paid' is a separate matter and the SCN issued for 'differential amount' is a separate matter.

3. Difficulty if any, in implementation of this Circular may be brought to the notice of the Board.

Yours sincerely,

  
(Navraj Goyal) / 12 / 2019  
OSD(CX)

## नामित समिति के सदस्य

1. नाम: 2. नाम:  
पदनाम: पदनाम :

(यह एक कंप्यूटर जनित प्रिंट है। अतः किसी हस्ताक्षर की आवश्यकता नहीं है)

स्थान.....

तिथि .....

पूर्वावलोकन

प्रस्तुत

सेवा में

1. घोषणाकर्ता
2. अधिनिर्णयन अधिकारी
3. आयुक्त, केन्द्रीय उत्पाद शुल्क, सेवा कर और सीजीएसटी (क्षेत्राधिकार)
4. मुख्य आयुक्त, केन्द्रीय उत्पाद शुल्क, सेवा कर और सीजीएसटी/प्र.महानिदेशक, डीजीजीआई
5. संबद्ध अपीलीय मंच

**एनबी:** जो भी लागू न हो उसे हटा दें।

## NOTIFICATION

New Delhi, the 21st August, 2019

No. 05/2019 Central Excise-NT

**G.S.R. 588(E).**—In exercise of the powers conferred by sub-sections (1) and (2) of section 132 of the Finance (No. 2) Act, 2019 (23 of 2019), the Central Government hereby makes the following rules, namely:-

**1. Short title and commencement.**-(1) These rules may be called the Sabka Vishwas (Legacy Dispute Resolution) Scheme Rules, 2019.

(2) They shall come into force on the 1st day of September, 2019.

**2. Definitions.**- In these rules, unless the context otherwise requires, -

(a) "Scheme" means the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019, specified under Chapter V of the Finance (No.2) Act, 2019 (23 of 2019);

(b) "section" means the section of the Finance (No. 2) Act, 2019;

(c) "Form" means the Form annexed to these rules;

(d) Words and expressions used in these rules but not defined in these rules and defined in the Scheme shall have the meanings respectively assigned to them in the Scheme.

**3. Form of declaration under section 125 .-** (1) The declaration under section 125 shall be made electronically at <https://cbic-gst.gov.in> in Form SVLDRS-1 by the declarant ,on or before the 31<sup>st</sup> 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 30<sup>th</sup> 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 30<sup>th</sup> 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:









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 Quantified	Reference No. and Date of communication of Quantified Amount	Description of Goods/ Services	Issue Involved	Amount Deposited	Tax Dues less Tax Relief
		A	B	C	D	E	F	G
	9.4 VOLUNTARY DISCLOSURE	Duty/Tax/Cess	Total Amount	Period involved	Description of Goods/ Services	Issue involved	Tax Dues less Tax Relief	
		A	B	C	D	E	F	

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

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

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

### VERIFICATION

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

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

Name of declarant/ authorized representative filing this declaration:

Date:

dd/mm/2019

**PREVIEW**  


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**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/DGGI, Delhi.....  
 Zone/DGGI, Delhi.....

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

Now, therefore, in exercise of the powers conferred by sub-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	
				Name*	Amount			Name*	Amt
A	B	C	D	E1	E2	F	G	H1	H2

\*Name of Duty/Tax/Cess

**Notice For Personal Hearing**

If the Declarant does not agree with the Estimated Amount Payable, as determined by the designated committee, he is requested to appear for a Personal Hearing before the designated committee on .... / ..... / 2019 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
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**Form SVLDRS-2A**

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

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

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

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

If Yes, Upload Documents

5. Do you want to waive personal hearing? Yes  No   
 6. Do you want to seek an adjournment of personal hearing offered to you? Yes  No   
 7. Indicate a preferred date for hearing:

8. Name of declarant/ authorized representative:

Date:



**Form SVLDRS-2B**

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

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

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

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

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

**Members of the Designated Committee**

1. Name:  
Designation:

2. Name:  
Designation:

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

Place.....

Date.....

PREVIEW

SUBMIT

**Form SVLDRS-3**

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

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

Declaration No.....

SVLDRS-3 No.....

Commissionerate/DGGI, Delhi.....

Zone/DGGI, Delhi.....

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

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

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





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**

3. Name:  
Designation:

2. Name:  
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.