

F.No.267/55/2020-CX.8/Pt-I
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes & Customs
(CX & ST Wing)

Room No. 263-E, North Block,
New Delhi, dated ^{30th} May, 2022

INSTRUCTIONS

To,

1. The Principal Chief Commissioner/ Chief Commissioner of CGST & CE (All),
2. The Principal Commissioner/ Commissioner of CGST & CE (All),
3. The Principal Director General, DGGI
4. Webmaster.cbic@icegate.gov.in for uploading the Instructions on CBIC's website

Madam/ Sir,

**Sub: Manual processing of declarations filed by the co-noticees under Sabka Vishwas
(Legacy Dispute Resolution) Scheme, 2019 - reg.**

Kind attention is invited to Member (CX & ST)'s D.O. letter dated 09.06.2020 (copy enclosed) wherein it was, inter alia, conveyed that in cases where co-noticees' applications are pending at Form SVLDRS-2 stage and the main noticees have paid tax dues under the scheme, DG (Systems) shall provide functionality for issuance of Form SVLDRS-4 directly from Form SVLDRS-2 stage. In all such cases, there was no requirement of issuance of Form SVLDRS-3 as per proviso to rule 6(2) of SVLDRS, Rules 2019 which provides that no statement in Form SVLDRS-3 shall be issued in a case where the amount payable, as determined by the designated committee is nil and there is no appeal pending in a High Court or the Supreme Court. It is noted that in the absence of such functionality in the SVLDRS Module, the concerned designated committees are unable to issue Form SVLDRS-4 in otherwise eligible cases.

2. The matter has been examined by the Board in consultation with DG (Systems) who have informed that creation of such functionality at this stage will incur additional cost, efforts and time which would be disproportionately high. Further, the Board has noted that such cases are still being reflected as pending at Form SVLDRS 2 stage and the declarants have not been issued discharge certificate in Form SVLDRS-4.

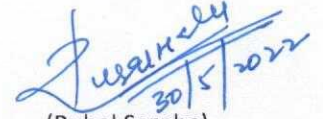
3. In view of the above, for proper and efficient administration and implementation of the scheme and in the interest of the declarants for disposal of cases pending at Form SVLDRS 2 stage, the Board directs that all such eligible cases for issuance of Form SVLDRS-4 (Discharge Certificate) for the ARNs of co-noticees pending at Form SVLDRS-2 stage, may be disposed of in manual mode. Needless to mention

that Designated Committees may ensure that the cases fulfil all other eligibility conditions as per law like payment of dues by and issuance of Form SVLDRS-4 to the main noticee etc. A report on such cases processed manually should be sent to O/o Pr. DG Systems for reference and record.

4. Difficulties, if any, experienced in the implementation of these instructions may be brought to the notice of the Board. Hindi version will follow.

Encl: As above

Yours faithfully,


(Rubal Saroha)

Under Secretary to the Government of India

Tel: 011-23092747

Copy to: The Pr. Director General, O/o Directorate General of Systems and Data Management, 4th & 5th Floor, Hotel Samrat, Chanakyapuri, New Delhi-110021.



ए० के० पाण्डेय

विशेष सचिव एवं सदस्य

A. K. Pandey

Special Secretary & Member



भारत सरकार

वित्त मंत्रालय

राजस्व विभाग

केन्द्रीय अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड

नार्थ ब्लॉक, नई दिल्ली-११० ००१

Government of India

Ministry of Finance

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Central Board of Indirect Taxes & Customs

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F.No. 267/55/2020/CX-8/Pt-1

9th June, 2020

Dear *Colleagues,*

Sub: Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019-review-reg.

I would like to draw your attention to my D.O. letter of even number dated 04.05.2020. At the outset, I would like to put on record my appreciation for your efforts in disposing off all SVLDRS 2 pendency within statutory timelines.

2. From the Zonal/DGGI SVLDRS-2 pendency report, as on 01.06.2020 (copy enclosed as Annex A), it can be seen that 496 co-noticees' applications are pending at SVLDRS 2 stage due to non-payment of tax dues by the main-noticees. In such cases, where ever applicable, Systems Directorate shall enable the issuance of SVLDRS 4 from SVLDRS 2 stage for an ARN. You are advised to refer such cases directly to DG (Systems). Needless, to say that the cases of co noticees wherein main noticees could not make payment within stipulated timelines can be rejected offline under intimation to DG (Systems).

3. Further, from a report enclosed as Annex B, it can be seen that as on 08.06.2020, in a total of 36,634 declarations, SVLDRS 3 have been issued but payment have not been realised. I would urge you to make sincere efforts to dispose off these cases at the earliest.

With *regards,*

Encl: As above.

Yours *Sincerely*

A.K. Pandey

(A.K. Pandey)

Pr. Chief Commissioner / Chief Commissioner, All CGST Zones.

Pr. Director General, DGGI, Delhi.