

# Dispute Resolution Scheme Rules, 2008

UNION OF INDIA

India

## Dispute Resolution Scheme Rules, 2008

### Rule DISPUTE-RESOLUTION-SCHEME-RULES-2008 of 2008

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**1685.**

G.S.R. 427(E), dated 4.6.2008.- In exercise of the powers conferred by Section 101 of the Finance Act, 2008 (18 of 2008), the Central Government hereby makes the following rules, namely:-

#### **1. Short title and commencement.-**

(1) These rules may be called the Dispute Resolution Scheme Rules, 2008. (2) They shall come into force on the 1st day of July, 2008.

#### **2. Definitions.-**

(1) In these rules, unless the context otherwise requires, -(a) "Act" means Chapter VI of the Finance Act, 2008; (b) "Scheme" means the Dispute Resolution Scheme, 2008, specified in the Act; (c) "section" means a section of the Act; (d) "Form" means the Forms annexed to these rules. (2) All other words and expressions used in these rules but not defined in these rules and defined in the Scheme shall have the same meanings respectively assigned to them in that Scheme.

#### **3. Form of declaration and the manner of verification thereof.-**

(1) The declaration, under section 94, in respect of tax arrears and the amount payable under the Scheme shall be made in Form 1. (2) The declaration under sub-rule (1) shall be furnished in duplicate and shall be verified in the manner laid down in the said Form 1 and shall be signed by the person making such declaration or by any person authorised by him in this behalf. (3) The designated authority on receipt of declaration shall issue, a receipt in acknowledgement thereof.

#### 4. Form of certificate.-

The certificate under sub-section (2) of section 96, stating full and final settlement of tax arrears, shall be issued in Form 2;

#### 5. Sum payable under the Scheme.-

Any sum payable under the Scheme shall be paid in cash. FORM 1[See sub-rule (1) of Rule 3]Form Of Declaration Under Section 94 Of The Finance Act, 2008 In Respect Of Dispute Resolution Scheme, 2008To, The Designated Authority, Sir/Madam, I hereby make a declaration under Section 94 of the Finance Act, 2008.

**1. Name of the declarant ..... (in block letters)**

**2. Address: .....Telephone No.....**

**3. STD Code .....**

**4. Premises Code .....**

#### 5. Details of the case and tax arrears proposed for settlement under the Scheme :

TABLE

(1)	(2)	(3)	(4)	(5)	(6)
Show cause/demand notice No. and date of issue**	Nos. and date of order in original order/in appeals Court, if any passed in the matter, if any**	Amount of tax arrears involved (in Rs.) (See instruction 4)	Amount claimed as payable for the case under section 94 (in Rs.)	Details of writ petition/appeal reference filed before a High Court or Supreme Court.	Remarks
		Service tax Education Cess (Primary) Secondary and higher education cess+ Interest+ Penalty			

The Scheme does not apply to any order or notice issued under Section 73-A of the Finance Act, 1994. VERIFICATION I ..... (name in block letters) son/daughter of Shri ..... Solemnly declare that to the best of my knowledge and belief- (a) the information given in this declaration and statements and annexure accompanying it is correct and complete and amount of tax arrears and other particulars shown therein are truly stated : (b) I am not disqualified under provisions of Section 93 of Finance Act, 2008 from making a declaration. I further declare that I am making this declaration in my capacity as ..... (designation) (Please specify if you are making a declaration on behalf of declaring) and that I am competent to make this declaration and verify it. Name and Signature of Declarant : Place : Date : Instructions :-

**1. This Form should be submitted to the Central Excise Officer notified as designated authority under Section 92 (b) of the Finance Act, 2008.**

**2. Wherever the entry is not relevant, the column shall be filled in as "Not Applicable".**

**3. In column (2), the details of order passed in original adjudication or order passed in appeal by Commissioner (Appeals) or by Customs, Excise and Service Tax Appellate Tribunal or a High Court should be clearly indicated and relevant documentary evidence shall be enclosed.**

**4. In column (3), the tax arrears may be declared in terms of the meaning given to it in Section 94 of the Finance Act, 2008.**

**5. Any other information relevant to the case may be briefly indicated under Column 5.**

FORM 2 [See Rule 4] Certificate For Full And Final Settlement Of Tax Arrears Under Section 96(2) Of The Finance Act, 2008 In Respect Of Dispute Resolution Scheme, 2008 Whereas ..... (hereinafter referred to as declarant) has (Name and address of the declarant) made a declaration under Section 94 of the Finance Act, 2008; And whereas the designated authority by order dated ..... determined the amount of ..... rupees payable by the declarant in accordance with the provisions of the Scheme and granted a certificate setting forth therein the particulars of the tax arrears and the sum payable after such determination towards full and final settlement of tax arrears as per details given below; And whereas the declarant has paid ..... rupees being the sum determined by the designated authority; And whereas the declarant had declared in the declaration made under Section 94 that no writ petition or appeal or reference before any High Court or the Supreme Court against any order in respect of the tax arrears has been filed by such declarant (strike off if not applicable); or And whereas the declarant had filed a writ petition/appeal/reference (mention the name of the High Court) High Court or the Supreme Court against any order in respect of the tax arrears; And whereas the declarant has withdrawn the said

writ petition/ petition/ appeal/ reference and furnished proof of such withdrawal in accordance with the provisions contained in the provision to sub-section (4) of Section 96 (Strike off if not applicable). Now, therefore, in exercise of the powers conferred by sub-section (2) of Section 96 of the Finance Act, 2008, the designated authority hereby issues this certificate to the said declarant :- (a) certifying the receipt of payment from the declarant towards full and final settlement of tax arrears determined in the order dated ..... on the declaration made by the aforesaid declarant; (b) granting immunity, subject to the provisions of the Scheme, from institution of any proceeding for imposition of penalty under the Finance Act, 1994, in the respect of matters covered in the aforesaid declaration made by the declarant. Date..... Place :..... Name, Signature and Seal of Designated Authority To, (1) The Declarant (2) Assessing/ Adjudicating Officer (3) Commissioner of Income Tax/ Customs/ Central Excise (4) Concerned Appellate Authorities / bodies