

The Indirect Tax Dispute Resolution Scheme Rules, 2016

UNION OF INDIA

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Rule

THE-INDIRECT-TAX-DISPUTE-RESOLUTION-SCHEME-RULES-2016 of 2016

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The Indirect Tax Dispute Resolution Scheme Rules, 2016 Published vide Notification No. G.S.R. 564(E), No. 29/2016-CE(NT), dated 31st May, 2016 Ministry of Finance (Department of Revenue) G.S.R. 564(E). - In exercise of the power conferred by sub-sections (1) and (2) of section 218 of the Finance Act, 2016, (28 of 2016), the Central Government hereby makes the following rules, namely:-

1. Short title and commencement.

(1) These rules may be called the Indirect Tax Dispute Resolution Scheme Rules, 2016. (2) They shall come into force on the 1st day of June, 2016.

2. Definitions.

- In these rules, unless the context otherwise requires, -(a) "Form" means the Form annexed to these rules; (b) "Scheme" means the Indirect Tax Dispute Resolution Scheme, 2016, specified under Chapter XI of the Finance Act, 2016 (28 of 2016); (c) "section" means section of the Finance Act, 2016 (28 of 2016); (d) words and expressions used in these rules and not defined in these rules but defined in the Scheme under Chapter XI of the Finance Act, 2016 (28 of 2016), shall have the meanings respectively assigned to them in that Scheme.

3. Form of declaration under sub section (1) of section 214 and manner of verification of such declaration in respect the amount payable.

(1)The declaration under sub section (1) of section 214 of the Scheme shall be made in Form 1 in respect of the amount payable under the Scheme.(2)The declaration under sub section (1) of section 214 shall be verified in the manner indicated therein and shall be signed by the person making such declaration or by any person competent to act on his behalf.(3)The declaration under sub-rule (1) shall be furnished in duplicate to the designated authority.(4)The designated authority, on receipt of declaration, shall issue a dated acknowledgment thereof in Form 2 as per sub section (1) of section 214 within seven days of the receipt of declaration.(5)Copy of the declaration made under sub-rule (1) and the acknowledgment issued by the designated authority under sub-rule (4) shall be furnished within fifteen days of the receipt of acknowledgment by the declarant to the concerned Commissioner (Appeals) before whom the appeal in respect of which the declaration has been made is pending.(6)On the receipt of the declaration and acknowledgment, Commissioner (Appeals) shall not proceed with the appeal in respect of which the declaration has been made for a period of sixty days from the date of receipt of information under sub-rule (5)

4. Form of reporting deposits made by declarant under sub-section (3) of section 214.

(1)Declarant shall, within fifteen days of the receipt of acknowledgment under sub-rule (4) of rule 3, deposit the amounts.(2)Declarant shall, within seven days of making the deposit, intimate the designated authority about the deposit made under subsection (3) of section 214 in Form 3.

5. Form of order under sub-section (4) of section 214.

(1)The designated authority shall, within fifteen days of receipt of the information about the deposit made under sub-section (3) of section 214, in Form 3, issue the order of discharge of dues in respect of the declaration made under sub section (1) of section 214 in Form 4.(2)The declarant shall intimate the concerned Commissioner (Appeals) along with the copy of the order of discharge of dues issued by the designated authority under sub-rule (1) before the expiry of the period of sixty days specified in sub-rule (6) to rule 3.(3)On the receipt of the information along with the copy of the order of discharge of dues issued by the designated authority, Commissioner (Appeals) shall remove the appeal from the list of pending appeals with him and intimate the declarant within seven days of the receipt of information under sub-rule (2).

Form 1[Seerule 3(1)]Form of Declaration under Sub-section (1) Of Section 214 ofthe Finance Act, 2016 (28 of 2016), in Respect of Indirect TaxDispute Resolution Scheme, 2016In DuplicateTo,The Designated Authority.....Sir/ Madam,I hereby make a declaration under sub section (1) of section214 of the Finance Act, 2016 (28 of 2016).

1. Name of the declarant (in block letters)

2. Registration Number

3. Address (as mentioned in order in original against which appeal has

been filed before Commissioner (Appeals)

4. Telephone Number

5. Order in original number

6. Date of order in original

7. Amount demanded Duty/ Tax
Interest
Penalty

8. Commissioner (Appeals) before whom appeal is pending

9. Appeal No.

10. Amounts deposited Duty/ Tax
Interest
Penalty

11. Any other information

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 is correct and complete and amount due and other particulars shown therein are truly stated ;

(b) I am not disqualified in any manner from making a declaration under the Scheme with reference to the provisions of section 215 of Finance Act, 2016.

I further declare that I am making this declaration in my capacity as [(designation)
(c) (please specify if you are making a declaration on behalf of declarant)] and that I am competent to make this declaration and verify it.

Place Signature of person making declaration

Date Name of person making declaration

Instructions for filling the Form

1. This Form should be submitted to the Commissioner of Customs or the Commissioner of Central Excise notified as designated authority under section 87(b)(ii) of the Finance (No. 2) Act, 1998.

2. Use separate Form for each appeal in respect of which declaration is being made.

3. No column shall be left blank. Wherever the entry is not relevant the column shall be filled in as 'Not applicable'.

4. In Row 2, registration number is to be filed only in respect of registered Central Excise and Service Tax Assessee. In respect of all others the row should be shown as "Not applicable".

5. In case of any deposits made in the matter against the amounts demanded please indicate the same in row 10.

6. Any other information relevant to the case may be briefly indicated under row 11.

Form 2[See rule 2(4)]Form of Acknowledgment under Sub-section (2) Of Section 214 of the Finance Act, 2016 in Respect of Indirect Tax Dispute Resolution Scheme, 2016Reference No.

.....To,.....

Madam,Whereas Mr./ Mrs./ M/s. (hereinafter referred to as the declarant) has filed a declaration under sub-section (1) of section 214 of the Finance Act, 2016 (28 of 2016);and the said declaration has been received on in the office of the designated authority.The designated authority hereby acknowledges the receipt of the declaration made and directs the declarant to pay the amounts due from him along with interest at the rate applicable and penalty equivalent to twenty-five percent of the penalty imposed on him by the order in original No within fifteen days of the receipt of this acknowledgment.The declarant shall within seven days of making the payment furnish to the designated authority as undersigned the intimation of making the payment in Form 3 along with the proof payment.

Signature of the designated authority

Place Name of the designated authority

Date Official Seal of the designated authority

Form 3[See rule 4(2)]Form of Reporting the Payment under sub-section (3) of Section 214 of the Finance Act, 2016 (28 Of 2016) in Respect of Indirect Tax Dispute Resolution Scheme, 2016[In

Duplicate]To, The Designated Authority.....Sir/
Madam, Please refer to the declaration made by me in Form 1 dated, and the
acknowledgment issued by you in Form 2, vide your Reference No. dated
.....As required I have deposited the amounts as follows on

Amount as per order in original	Amount deposited
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Duty

Interest

Penalty

Copy of the Challan dated for making the payment as above are enclosed.

Place Signature of person making declaration

Date Name of person making declaration

Form 4[See rule 5(1)]Form of Order of Discharge of Dues under Sub-section (4) Section 214 of the Finance Act, 2016 (28 of 2016).Reference No.Mr/ Mrs/ M/s
..... (Name and address of the declarant) (hereinafter referred to as declarant) had made a declaration under sub-section (1) of section 214 of the Finance Act, 2016 (28 of 2016) on; andThe designated authority by acknowledgment of even number in Form 2 dated acknowledged the said declaration;The Declarant has intimated as required under sub-section (3) of Section 214, the details of amount deposited by him against the said order in original in Form 3 datedNow, therefore, in exercise of the powers conferred by sub-section (4) of section 214 read with section 216 of the Finance Act, 2016, the designated authority hereby issues order of discharge of due the said declarant -(a)certifying the receipt of payment from the declarant towards full and final settlement of the amounts due from the declarant in terms of order in original No. dated;(b)granting immunity, from all from all proceedings under the Act, in respect of the indirect tax dispute for which the declaration has been made under this Scheme.

Signature of the designated authority

Place Name of the designated authority

Date Official Seal of the designated authority

Copy To(1)The declarant(2)Assessing/ Adjudicating Officer(3)Commissioner of Customs/ Central Excise/ Service Tax(4)Concerned appellant authorities