G.S.R. ...(E)— In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendment in the notification of the Government of India, Ministry of Finance, Department of Revenue No.22/2019-Central Tax, dated the 23rd April, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 323(E), dated the 23rd April, 2019, namely:-

In the said notification, for the figures, letters and words “21st day of August, 2019” the figures, letters and words “21st day of November, 2019” shall be substituted.

[Ruchi Bisht]

(Ruchi Bisht)

Under Secretary to the Government of India

Note: - The principal notification No.22/2019- Central Tax, dated the 23rd April, 2019 was published in the Gazette of India, Extraordinary, vide number G.S.R. 323(E), dated the 23rd April, 2019 and was subsequently amended by notification No. 25/2019-Central Tax, dated the 21st June, 2019, published in the Gazette of India, Extraordinary, vide number G.S.R. 443(E), dated the 21st June, 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
GSR......(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 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 Good and Services Tax Intelligence (DGIGI), and Additional Director or Joint Director, Directorate General of Good and Services Tax Intelligence (DGIGI), 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 Good and Services Tax Intelligence (DGIGI), 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
8. Please answer Yes or No:

1. Have you been convicted for an offence for the matter for which this declaration is being made?
   [Note: If you answer YES to this question, you are ineligible to proceed further under the Scheme.]
   Yes ☐ No ☐

2. Have you filed an application in the Settlement Commission for the case for which this declaration is being made?
   [Note: If you answer YES to this question, you are ineligible to proceed further under the Scheme.]
   Yes ☐ No ☐

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)?
   [Note: If you answer YES to this question, you are ineligible to proceed further under the Scheme.]
   Yes ☐ No ☐

4. Are you seeking to make this declaration with respect to a show cause notice of refund/erroneous refund?
   [Note: If you answer YES to this question, you are ineligible to proceed further under the Scheme.]
   Yes ☐ No ☐

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?
   [Note: If you answer YES to this question, you are ineligible to proceed further under the LITIGATION category.]
   Yes ☐ No ☐

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?
   [Note: If you answer YES to this question, you are ineligible to proceed further under the VOLUNTARY DISCLOSURE category.]
   Yes ☐ No ☐

7. Have you received any written communication from a Central Excise Officer with regard to any audit to be conducted?
   [Note: If you answer YES to this question, you are ineligible to proceed further under the VOLUNTARY DISCLOSURE category.]
   Yes ☐ No ☐

8. 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:
   (a) search of premises
   (b) issuance of summons
   (c) requiring the production of accounts, documents or other evidence
   (d) recording of statements
   Yes ☐ No ☐
<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Note:</strong> If you answer YES to this question, you are ineligible to proceed further under the VOLUNTARY DISCLOSURE category.</td>
<td></td>
</tr>
<tr>
<td>9. 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?</td>
<td>Yes ☐  No ☐</td>
</tr>
<tr>
<td><strong>Note:</strong> If you answer YES to this question, you are ineligible to proceed further under the VOLUNTARY DISCLOSURE category.</td>
<td></td>
</tr>
<tr>
<td>10. Have the tax dues with regard to the matter under enquiry, investigation or audit NOT been quantified on or before 30.06.2019?</td>
<td>Yes ☐  No ☐</td>
</tr>
<tr>
<td><strong>Note:</strong> If you answer YES to this question, you are ineligible to proceed further under the INVESTIGATION, ENQUIRY OR AUDIT category.</td>
<td></td>
</tr>
</tbody>
</table>
### 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 30.08.2019

<table>
<thead>
<tr>
<th>SCN No. &amp; Date</th>
<th>Duty/Tax/Cess</th>
<th>Amount Of Duty/Tax/Cess</th>
<th>Amount of Penalty</th>
<th>Amount of Late Fee</th>
<th>Amount of Deposit Made, If Any</th>
<th>Tax Due Less Tax Relief</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>B</td>
<td>C</td>
<td>D</td>
<td>E</td>
<td>F</td>
<td>G</td>
</tr>
</tbody>
</table>

#### 9.1.2 SCN involving penalty or late fee only pending as on 30.06.2019 and final hearing not held before 30.08.2019

<table>
<thead>
<tr>
<th>SCN No. &amp; Date</th>
<th>Amount of Penalty</th>
<th>Amount of Late Fee</th>
<th>Tax Due Less Tax Relief</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>B</td>
<td>C</td>
<td>D</td>
</tr>
</tbody>
</table>

#### 9.1.3 Appeal pending as on 30.06.2019, final hearing not held before

<table>
<thead>
<tr>
<th>Appeal No. and Date of Filing</th>
<th>Forum</th>
<th>O-I-O No. and date</th>
<th>Duty/Tax/Cess confirmed in the O-I-O</th>
<th>Amount of Duty/Tax/Cess</th>
<th>Whether Departmental Appeal is Pending in Relation to the O-I-O</th>
<th>Duty/Tax/Cess and amount Under</th>
<th>Total amount of duty under disput</th>
<th>Total amount of penalty</th>
<th>Total amount of late fee</th>
<th>Amount of Pre-deposit/any other deposit</th>
<th>Tax Due Less Tax Relief</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>B</td>
<td>C</td>
<td>D</td>
<td>E</td>
<td>F</td>
<td>G</td>
<td>H</td>
<td>I</td>
<td>J</td>
<td>K</td>
<td>L</td>
</tr>
<tr>
<td>Date: 30.06.2019</td>
<td>Dispute</td>
<td>All of duty</td>
<td><strong>A</strong></td>
<td><strong>A1</strong></td>
<td><strong>B</strong></td>
<td><strong>C</strong></td>
<td><strong>D</strong></td>
<td><strong>E</strong></td>
<td><strong>F</strong></td>
<td><strong>G</strong></td>
<td><strong>H</strong></td>
</tr>
<tr>
<td>---------------</td>
<td>---------</td>
<td>-------------</td>
<td>------</td>
<td>-------</td>
<td>------</td>
<td>------</td>
<td>------</td>
<td>------</td>
<td>------</td>
<td>------</td>
<td>------</td>
</tr>
<tr>
<td><strong>Declarant's Appeal</strong></td>
<td>Departmental Appeal (Optional Field)</td>
<td>Duty/Tax/Cess</td>
<td>Amt</td>
<td>Duty/ Tax/Cess</td>
<td>Amt</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>9.2 ARREARS</strong></td>
<td>Appeal not filed or appeal having attained finality</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td><strong>9.2.1</strong></td>
<td>Order No. and date of receipt</td>
<td>Forum</td>
<td>Duty/Tax/Cess</td>
<td>Amount of Duty/Tax/Cess</td>
<td>Amount of Penalty Imposed in the O-I-O or O-I-A</td>
<td>Amount of Late Fee Imposed in the O-I-O or O-I-A</td>
<td>Ammount of Pre-deposit or Any Other Deposits of Duty</td>
<td>Tax Dues less Tax Relief</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td><strong>9.2.2</strong></td>
<td>Period for which return was filed</td>
<td>Date on which return was filed</td>
<td>Description of Goods/Services</td>
<td>Duty/Tax/Cess declared as payable in the return but not paid</td>
<td>Amount declared as payable in the return but not paid</td>
<td>Tax Dues less Tax Relief</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>A</td>
<td>B</td>
<td>C</td>
<td>D</td>
<td>E</td>
<td>F</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9.3 INVESTIGATION, ENQUIRY OR AUDIT</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>9.3.1 Investigatio</strong>n by DGGI</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Duty/Tax/Cess</td>
<td>Total Amount Quantified</td>
<td>Reference No. and Date of communication of Quantified Amount</td>
<td>Description of Goods/Services</td>
<td>Issue Involved</td>
<td>Amount Deposited</td>
<td>Tax Dues less Tax Relief</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>A</td>
<td>B</td>
<td>C</td>
<td>D</td>
<td>E</td>
<td>F</td>
<td>G</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>9.3.2 Investigation by Commissionerate</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Duty/Tax/Cess</td>
<td>Total Amount Quantified</td>
<td>Reference No. and Date of communication of Quantified Amount</td>
<td>Description of Goods/Services</td>
<td>Issue Involved</td>
<td>Amount Deposited</td>
<td>Tax Dues less Tax Relief</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>A</td>
<td>B</td>
<td>C</td>
<td>D</td>
<td>E</td>
<td>F</td>
<td>G</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>9.3.3 Audit</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Duty/Tax/Cess</td>
<td>Total Amount Quantified</td>
<td>Reference No. and Date of communication of Quantified Amount</td>
<td>Description of Goods/Services</td>
<td>Issue Involved</td>
<td>Amount Deposited</td>
<td>Tax Dues less Tax Relief</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>A</td>
<td>B</td>
<td>C</td>
<td>D</td>
<td>E</td>
<td>F</td>
<td>G</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9.4 VOLUNTARY DISCLOSURE</td>
<td>Duty/Tax/cess</td>
<td>Total Amount</td>
<td>Period involved</td>
<td>Description of Goods/ Services</td>
<td>Issue involved</td>
<td>Tax Dues less Tax Relief</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>--------------------------</td>
<td>--------------</td>
<td>--------------</td>
<td>----------------</td>
<td>--------------------------------</td>
<td>----------------</td>
<td>-------------------------</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>A</td>
<td>B</td>
<td>C</td>
<td>D</td>
<td>E</td>
<td></td>
<td>F</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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: d/m/yyyy2019

PREVIEW

SUBMIT
Form SVLDRS-2

[Estimate under section 127 of the Finance (No.2) Act, 2019 read with rule 6 of the Saka 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./Ms. .................................. (hereinafter referred to as the declarant) having registration no./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/them tax dues covered by
the said declaration under the Saka Vishwas (Legacy Dispute Resolution) Scheme, 2019:

<table>
<thead>
<tr>
<th>Category</th>
<th>Description of Goods/Services</th>
<th>Matter Involved</th>
<th>Time Period</th>
<th>Tax dues</th>
<th>Tax relief</th>
<th>Pre-deposit or any other deposit of duty</th>
<th>Estimated Amount Payable</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>D</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>E</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>F</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>G</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>H</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*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 SVLORS 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: .........................
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: dd/mm/2019

8. Name of declarant/ authorized representative: 
   Date: dd/mm/2019

PREVIEW  SUBMIT
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...........................................
**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/DGII, Delhi_________________
Zone/DGII, 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:

<table>
<thead>
<tr>
<th>Category</th>
<th>Description of Goods/Services</th>
<th>Matter involved</th>
<th>Time period</th>
<th>Tax dues</th>
<th>Tax relief</th>
<th>Pre-deposit or any other deposit of duty</th>
<th>Estimated Amount Payable</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>B</td>
<td>C</td>
<td>D</td>
<td>E</td>
<td>F</td>
<td>G</td>
<td>H</td>
</tr>
<tr>
<td></td>
<td>Name* E1</td>
<td>Amoun E2</td>
<td>Name H1</td>
<td>Amnt H2</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*Name of Duty/Tax/Cess

**Notes:**

1. The Declarant is hereby directed to make payment of the amount payable within thirty days from the date of this Statement.

2. 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**

2. Name: ____________________________
   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: dd/mm/2019
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:

<table>
<thead>
<tr>
<th>Category</th>
<th>Description of Goods/Services</th>
<th>Matter Involved</th>
<th>Time Period</th>
<th>Tax Due</th>
<th>Tax Relief</th>
<th>Pre-deposit or any other deposit of duty</th>
<th>Estimated Amount Payable</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B</td>
<td></td>
<td></td>
<td></td>
<td>E1</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C</td>
<td></td>
<td></td>
<td></td>
<td>E2</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>D</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>E</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>F</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>G</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>H</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

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

Place..................................  Date..................................

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

Dated, the 27th August, 2019

To

The Principal Chief Commissioners/ Chief Commissioners (All)
The Principal Director Generals/ Director Generals (All)

Dear Madam/Sir,

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/noticcee 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 be 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-notices. In case of a
show cause notice demanding duty/tax from main taxpayer and proposing penal
action against co-notices, it is clarified that the co-notices 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-notices 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-notices 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/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 be 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.

Yours sincerely,

(Navraj Goyal)
OSD(CX)
Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs

Order No. 7/2019-Central Tax

New Delhi, the 26th August, 2019

S.O.(E).—WHEREAS, sub-section (1) of section 44 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this Order referred to as the said Act) provides that every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year electronically in such form and manner as may be prescribed on or before the thirty-first day of December following the end of such financial year;

AND WHEREAS, for the purpose of furnishing of the annual return electronically for every financial year as referred to in sub-section (1) of section 44 of the said Act, certain technical problems are being faced by the taxpayers as a result whereof, the said annual return for the period from the 1st July, 2017 to the 31st March, 2018 could not be furnished by the registered persons, as referred to in the said sub-section (1) and because of that, certain difficulties have arisen in giving effect to the provisions of the said section.

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the Central Goods and Services Tax Act, 2017, the Central Government, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely:—

1. Short title.—This Order may be called the Central Goods and Services Tax (Seventh Removal of Difficulties) Order, 2019.


[F.No.20/06/07/2019-GST]

(Ruchi Bisht)
Under Secretary to the Government of India