
	GOVERNMENT OF INDIA, MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, CENTRAL BOARD OF EXCISE AND CUSTOMS, CENTRAL EXCISE, CUSTOMS & SERVICE TAX, ZONE - VADODARA.	
	OFFICE OF THE PRINCIPAL COMMISSIONER OF CENTRAL EXCISE, CUSTOMS & SERVICE TAX, SILVASSA COMMISSIONERATE, IV FLOOR, ADARSHDHAM BUILDING, OPPOSITE OLD TOWN POLICE STATION, VAPI-DAMAN ROAD, VAPI, GUJARAT-396191. Email id : : actechvapi@gmail.com TELE : 0260 - 24604023 FAX : 0260-2460459	

TRADE NOTICE NO.- 01/2016

Vapi, dated 23.06.2016 *le*

Subject:- Indirect Tax Dispute Resolution Scheme, 2016.

List of Scheme : The Government has launched the Indirect Tax Dispute Resolution Scheme- 2016 w.e.f. 01.06.2016. The Scheme covers the appeals pending before Commissioner (Appeals) as on 01.03.2016 covered under the Central Excise Act, 1944, Chapter V of Finance Act, 1994 and the Customs Act, 1962. Under this Scheme the assessee, after paying duty, interest and penalty equivalent to 25% of duty can file a declaration. In such cases the proceedings against the assessee will be closed and he will get immunity under prosecution.

Procedure : In the said Scheme, the declarant shall pay tax dues along with interest thereon at the rate provided in the Act and penalty equivalent to 25% of the penalty imposed in the impugned order within 15 days of receipt of the acknowledgement Form 2 for declaration made under Form 1 and intimate the designated Authority within 7 days of making such payments giving the details of payment made along with the proof thereof. On receipt of proof of payment of Tax, interest and penalty as detailed in Form 3, the designated Authority shall, within 15 days of receipt of such proof, pass an order of discharge of dues referred to in Form 3, and issue the Form of order of discharge of dues under Section 214(4) of the Finance Act, 2016 (Form 4). On issue of order in Form 4 the declaration under Form 1 shall become conclusive and no matter relating to the said order issued shall be re-opened there after in any proceedings under the Act before any Authority or Court. It is clarified that any amount paid in pursuance of a declaration made under this Scheme shall not be refunded.

Exclusion: The Indirect Tax Dispute Resolution Scheme, 2016 shall not be applicable in respect of:-

- (i) Case involving search & seizure proceedings, or
- (ii) Prosecution of any offence punishable under the Act has been made before 01.06.2016, or
- (iii) The impugned order is in respect of narcotic drug or other prohibited goods, or

- (iv) The impugned order is in respect of any offence punishable under Indian Penal Code, the NDPS Act, 1985 or the Prevention of Corruption Act, 1988, or
- (v) The detention order has been passed under COFEPOSSA, 1974.

Forms Under ITDR Scheme, 2016 (All copies enclosed) :

Form 1 : It is declaration under Section 214(1) of the Finance Act, 2016. To be filled and given by declarant to Designated Authority in duplicate.

Form 2 : It is the form of Acknowledgment under Section 214(2) of the Finance Act, 2016

Form 3 : It is the form of Reporting of Payment under Section 214(3) of the Finance Act, 2016.

Form 4 : Form of Order of Discharge of Dues under Section 214(4) of the Finance Act, 2016.

End of Scheme : The declaration can be made upto 31.12.2016.

Designated Authority: Shri Vinod Kumar,
Additional Commissioner,
Designated Authority,
4th Floor, Adrash-dham Building,
Vapi- Daman Road, Vapi.
Phone - 0260-2460502.

All the Trade Associations are requested to bring the content of this Trade Notice to the attention of their Members.

(KARNAIL SINGH)
PRINCIPAL COMMISSIONER

F. No. V/Misc-18/SIL/T/2016-17

Vapi, dated 23.06.2016

Copy forwarded to : As per mailing list for Trade and Department.

Form 1
[See rule 3(1)]

FORM OF DECLARATION UNDER SUB SECTION (1) 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,

I hereby make a declaration under sub section (1) of section 214 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	Amounts 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, -											
(i)	the information given in this declaration is correct and complete and amount due and other particulars shown therein are truly stated;										
(ii)	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.										
(iii)	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 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 filled 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 ACKNOWLEDGEMENT UNDER SUB SECTION (2) OF SECTION 214 OF THE FINANCE ACT, 2016 IN RESPECT OF INDIRECT TAX DISPUTE RESOLUTION SCHEME, 2016

Reference No.

To,

Sir/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 acknowledgement.

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.

Place Signature of the designated authority
Date 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 acknowledgement 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
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 SUBSECTION (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; and

The designated authority by acknowledgement 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 dated

Now, 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.

Place Signature of the designated authority
Date Name of the designated authority
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
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F No 1080/06/DLA/IDRS/2016

(M.R.Farooqui)

Under Secretary to Government of India