

CBIC-110267/75/2022-CX-VIII SECTION-CBEC
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 6th October, 2022

INSTRUCTION

To,

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

Subject: Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019

Madam/ Sir,

Kind attention is invited to Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 (SVLDRS)- an Amnesty-cum-Dispute Settlement Scheme, which provided one time opportunity to tax-payers to settle the tax dispute and avail tax relief.

2. The issue whether the cases when the tax dues have been paid in full, are eligible under SVLDRS, 2019 for waiver of interest or not, was brought before the Hon'ble High Court of Madhya Pradesh at Jabalpur in the case of M/s Sigma Construction Co. Vs. UOI & Ors (W.P. No. 16411/2021). The Hon'ble High Court vide its final order dated 05.08.2022 directed CBIC to dwell upon the question and issue a clarificatory circular/instruction so that ambiguity prevailing in the field can be removed.

3. The matter has been examined by the Board. Kind attention is invited to clause (iii) of para 2 of the Circular 1073/06/2019-CX dated 29.10.2019, wherein it has already been clarified that in cases where the assessee has filed ST-3 return on or before 30.6.2019 and has paid the tax dues in full before filing the application, the declarant is eligible to avail the benefit of the scheme for waiver of interest. This shall also include the cases where the interest has been demanded by an SCN/O-i-O.

4. Hindi version follows.

Yours faithfully,

(Rubal Saroha)
Under Secretary to the Government of India