नजीब शाह <sup>अध्यक्ष</sup> Najib Shah

Chairman



भारत सरकार
GOVERNMENT OF INDIA
वित्त मंत्रालय / राजस्व विभाग
MINISTRY OF FINANCE/DEPARTMENT OF REVENUE
केन्द्रीय उत्पाद एवं सीमा शुल्क बोर्ड
CENTRAL BOARD OF EXCISE & CUSTOMS

Dated the 22<sup>nd</sup> July, 2016

D.O.No 113/Chairman(CBEC)/2016

Dear Colleague,

As you are aware, in order to reduce litigation, Government has come out with an Indirect Tax Dispute Resolution Scheme, 2016 in this year's Budget. The scheme provides an opportunity to an assessee whose cases are pending before Commissioner (Appeals), to pay the duty, interest and penalty equivalent to 25% of penalty imposed and file a declaration, consequent to which the proceedings would be closed and immunity from prosecution granted except in certain cases. Board has also issued suitable instructions on 1st June, 2016 in this regard.

- 2. While the scheme provides for a mechanism for early settlement of disputes pending in appeal before Commissioner (Appeal), the success of the scheme will depend upon more and more assessees coming forward and availing the scheme. To ensure its success, I would urge you to give widespread publicity in your respective jurisdictions bearing in mind that the scheme is applicable to declarations made upto 31st December, 2016.
- 3. In this background, I would expect you to personally monitor the cases pending before Commissioner (Appeals) in your respective jurisdiction and send me a progress report on a monthly basis in the format as annexed via e-mail at <a href="mailto:chmn-cbec@nic.in">chmn-cbec@nic.in</a>.

With best wishes.

Yours sincerely.

(Najib Shah)

Chief Commissioners, Customs, Central Excise and Service Tax (All); Principal Commissioners/Commissioners, Customs, Central Excise and Service Tax (All)

## Annexure

Month [starting June onwards]

ZONE								
S No	No.	of	No.	of	declaration		Orders passed by the	Progressive number of
	appeals		recei	ved	during	the	Designated	appeals pending before
	pending a	pending as on					Authority during the	Commissioner
	1.3.2016						month	(Appeals) at the end of
								the month