

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

Dated, the 14th November, 2020.

To

- (1) The Principal Chief Commissioner/Chief Commissioner (CGST & CX), Chandigarh Zone.
- (2) The Pr.Commissioner/Commissioner, (CGST & CX), Jammu Commissionerate.

Sir,

Subject: Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 (Removal of Difficulties) order 2020 dated 13th Nov.,2020- procedure for filing of declaration by the eligible declarant in the UT of J & K and UT of Ladakh and its verification thereafter, etc. - reg.


I am directed to draw your attention to the **Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 (Removal of Difficulties) Order, 2020**, dated 13th November, 2020 (hereinafter to be referred as the said ROD Order) published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i), vide G.S.R 715(E) dated 13th Nov., 2020 (copy enclosed).

2 To obviate the hardship faced by the taxpayers in the Union Territory of Jammu and Kashmir and Union Territory of Ladakh, in filing declaration under the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019, during the original period of its operation, due to disruption in the internet services, the Central Government has decided to extend the date of filing of the declaration, by the eligible declarants, in respect of cases eligible under the said Scheme, as on the 15th January, 2020, till 31st December, 2020.

3. The following timelines have been provided by the said ROD order for the filing and verification of declaration thereafter, etc. for the taxpayers in these Union Territories.

- a. The last date for filing of the declaration referred to in sub-rule(1) of rule 3 of the Sabka Vishwas (Legacy Dispute Resolution) Scheme Rules, 2019 shall be on or before the 31st December, 2020;
- b. The last date of issuance of statement under sub-section (1) and (4) of section 127 of the Finance (No.2) Act, 2019, shall be on or before the 31st January, 2021;
- c. The last date of issuance of estimate of amount payable under sub-section (2) of section 127 of the Finance (No.2) Act, 2019, shall be on or before the 15th January, 2021;

- d. The last date for payment of dues by declarant under sub-section (5) of section 127 of the Finance (No.2) Act, 2019, shall be on or before the 28th February, 2021.
4. The filling of the declaration and its verifications thereafter, etc. shall be done as per the provisions of the Chapter V of the Finance (No.2) Act, 2019 (23 of 2019) and the rules made thereunder and in accordance with the timelines provided by the said ROD order.
5. Trade, industry and field formations may be suitably informed.
6. Difficulty, if any, in the implementation of this Circular may be brought to the notice of the Board. Hindi version will follow.


(Mazid Khan)

Under Secretary to Govt. of India