

**AMENDMENTS UNDER THE SABKA VISHWAS (LEGACY DISPUTE RESOLUTION) SCHEME RULES, 2019**

**Background:**

The Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 (the ‘Scheme’) was introduced w.e.f. 01.09.2019. The objective of the Scheme was to enable taxpayers to clear their baggage of disputes under legacy taxes (i.e. Service Tax and Central Excise) amongst others.

Under the said scheme, an applicant was required to file declaration in Form SVLDRS-1 on or before 15.01.2020, as extended vide Notification No. 07/2019 CE-NT dt. 31.12.2019.

**Relevant Amendment:**

The Central Government vide Notification No. 01/2020-CE (N.T.) dt. 14.05.2020, has amended the Sabka Vishwas (Legacy Dispute Resolution) Scheme Rules, 2019. By way of the said amendment, the time limit prescribed for issuing statement by the designated authority as well as time limit for making payment under the Scheme has been extended as under:

S. No.	Particulars	Earlier time period	Extended time period
1.	Issuance of statement by designated committee in Form SVLDRS-3 indicating the amount payable by the declarant, where the amount estimated to be payable by the declarant, as estimated by the designated committee, equals the amount declared by the declarant	To be issued within a period of <b>sixty days from the date of receipt of the declaration</b>	To be issued <b>on or before 31.05.2020</b>
2.	Issuance of statement by designated committee in Form SVLDRS-3 after hearing the declarant (i.e. in cases where the amount estimated to be payable by the declarant, as estimated by the designated committee, exceeds the amount declared by the declarant)	To be issued within a period of <b>sixty days from the date of receipt of the declaration</b>	To be issued <b>on or before 31.05.2020</b>
3.	Issuance of statement by designated committee in Form SVLDRS-2 along with notice of opportunity for personal hearing, where the amount estimated to be payable by the declarant exceeds the amount declared by the declarant	To be issued within a period of <b>thirty days from the date of receipt of the declaration</b>	To be issued <b>on or before 01.05.2020</b>

4.	Payment of amount by declarant as per statement issued by designated committee in Form SVLDRS-3	To be paid within a period of <b>thirty days from the date of its issue</b>	To be paid <b>on or before 30.06.2020</b>
----	---	---	---

**VA Comments:**

- In terms of the aforesaid amendment, the designated committee members can issue Form SVLDRS-2 to the tax payers on or before 01.05.2020, post which they would not be able to issue Form SVLDRS-2 in any case.
- Likewise, the designated committee members can issue Form SVLDRS-3 to the tax payers on or before 31.05.2020, post which they would not be in a position to issue Form SVLDRS-3 in any case. However, the designated committee members would be able to issue rectified Form SVLDRS-3 after 31.05.2020.

**For any further information/ clarification, please feel free to write to:**

- Mr. Shammi Kapoor, Partner - [shammi@vaishlaw.com](mailto:shammi@vaishlaw.com)
- Mr. Vishal Kumar, Principal Associate - [vishalkumar@vaishlaw.com](mailto:vishalkumar@vaishlaw.com)
- Mr. Sandeep Gupta, Senior Associate - [sandeepgupta@vaishlaw.com](mailto:sandeepgupta@vaishlaw.com)

**DISCLAIMER**

The material contained in this publication is solely for information and general guidance and not for advertising or soliciting. The information provided does not constitute professional advice that may be required before acting on any matter. While every care has been taken in the preparation of this publication to ensure its accuracy, Vaish Associates Advocates neither assumes responsibility for any errors, which despite all precautions, may be found herein nor accepts any liability, and disclaims all responsibility, for any kind of loss or damage of any kind arising on account of anyone acting/ refraining to act by placing reliance upon the information contained in this publication.