

**INDIRECT TAX**  
**DISPUTE RESOLUTION**  
**SCHEME**

**BUDGET ANALYSIS 2016-17**

## **INDIRECT TAX DISPUTE RESOLUTION SCHEME, 2016**

- It will be applicable for all the disputes pending before Commissioner (Appeals) as on 01.03.2016 and will be valid upto 31.12.2016.
- Applicable for dispute related to Central Excise, Customs and Service Tax matters.
- Assistant Commissioner / Deputy Commissioner will be designated authority under the scheme as notified.
- Declaration needs to be filed by the declarant (Appellant) opting for such scheme in the prescribed format.
- Declarant (Appellant) will have to discharge duty liability along with interest and 25% penalty within 15 days after declaration is filed and acknowledged.
- Submit the proof of payment within 7 days from the date of payment.
- Designated authority will pass an order of discharging the dues
- Provision of this scheme is not applicable if,
  - (a) the impugned order is in respect of search and seizure proceeding; or
  - (b) prosecution for any offence punishable under the Act has been instituted before the 1st day of June, 2016; or
  - (c) the impugned order is in respect of narcotic drugs or other prohibited goods; or

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(d) impugned order is in respect of any offence punishable under the Indian Penal Code, the Narcotic Drugs and Psychotropic Substances Act, 1985 or the Prevention of Corruption Act, 1988; or

(e) any detention order has been passed under the Conservation of Foreign Exchange and Prevention of Smuggling Act, 1974.

- After getting the discharge order, Appeals before Commissioner (Appeals) will be stand disposed and immunity from other proceedings will be granted.
- No re-opening of discharge order is permitted.
- No refund also will be granted after the payment by the declarant.
- Such declaration & discharge order will not be considered merit and will not have any binding effect.
- Central Govt will make necessary rules in this regard.

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