



आयुक्त, केंद्रीय उत्पाद शुल्क कार्यालय, थाने-II
OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE, THANE-II
नवप्रभात चेंबर्स, रानाडे रोड, दादर (पश्चिम), मुंबई-28
NAVPRABHAT CHAMBERS, RANADE ROAD, DADAR (W), MUMBAI-28
PHONE:022-24229436 FAX:022-24318351 Email: techthaneii@gmail.com

TRADE NOTICE NO. 03/2016

Subject:- Indirect Tax Dispute Resolution Scheme 2016 -reg.

1 Attention of the trade is invited to The Indirect Tax Dispute Resolution Scheme, 2016 introduced vide The Chapter XI of the Finance Act, 2016 (28 of 2016).

2 The Scheme shall come into force on the 1st day of June, 2016.

3 In this Scheme, unless the context otherwise requires

(a) "indirect tax dispute" means a dispute in respect of any of the provisions of the Central Excise Act, 1944 which is pending before the Commissioner (Appeals) as an appeal against the impugned order as on the 1st day of March, 2016.

(b) "impugned order" means any order which is under challenge before the Commissioner (Appeals)

(c) "designated authority" means an officer not below the rank of Assistant Commissioner who is authorised to act as Assistant Commissioner by the Commissioner for the purposes of this Scheme.

4 The said scheme allows the party in appeal before the Commissioner(Appeals) on 1st March 2016, to file a declaration before the Designated Authority for the purpose of availing the benefit of the scheme.

5 (i)Subject to the provisions of this Scheme, a person(Declarant) may make a declaration to the designated authority on or before the 31st day of December, 2016 in such form and manner as prescribed.

(ii)The designated authority shall acknowledge the declaration in such form and manner as prescribed.

(iii)The declarant shall pay tax due alongwith the interest thereon at the rate as provided in the Act and penalty equivalent to twenty-five per cent. of the penalty imposed in the impugned order, within fifteen days of the receipt of acknowledgement under sub-section (ii) and intimate the designated authority within seven days of making such payment giving the details of payment made along with the proof thereof.

(iv)On receipt of the proof of payment of tax, interest and penalty under sub-section (iii), the designated authority shall, within fifteen days of the receipt of such proof, pass an order of discharge of dues referred to in sub-section (iii) in such form as prescribed.

6 (a) Notwithstanding anything contained in any provision of the Act, upon the passing of an order under sub-section 5(iv), the appeal pending before the Commissioner (Appeals) shall stand disposed of and the declarant shall get immunity from all proceedings under the Act, in respect of the indirect tax dispute for which the declaration has been made under this Scheme.

(b) A declaration made under sub-section 5(i) shall become conclusive upon the issuance of an order under sub-section 5(iv) and no matter relating to the impugned order shall be reopened thereafter in any proceedings under the Act before any authority or court.

7 (I) Any amount paid in pursuance of a declaration made under sub-section 5(i) shall not be refunded.

(II) Any order passed under sub-section 5(iv) shall not be deemed to be an order on merits and has no binding effect.

Explanation.— For the removal of doubts, it is hereby declared that nothing contained in this Scheme shall be construed as conferring any benefit, concession or immunity on the declarant other than the benefit, concession or immunity granted as under 6 above.

8. The provisions of this Scheme shall not apply, if—

(a) the impugned order (order which is under challenge before the Commissioner (Appeals)) 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

(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.

9 The Indirect Tax Dispute Resolution Scheme Rules, 2016 has been notified by Notification No. 29/2016-CE(NT) dated 31st May 2016. These rules provide for the forms to be used for making the scheme operational. Following Forms have been prescribed by the said Rules:

(a) Form 1, has been prescribed for making declaration under the scheme.

(b) Form 2, is the form in which the designated authority shall give the acknowledgement about the receipt of declaration by him. Once such an acknowledgement has been given by the designated authority, the proceedings before the Commissioner (Appeals) shall remain suspended for sixty days, and the Commissioner will not proceed any further with the appeal till expiry of said sixty days.

(c) Form 3, is the form to be filed by the declarant giving the details of the amounts deposited by him as required under the scheme. Declarant has to deposit the sums required to be deposited by him within fortnight of the receipt of the dated

acknowledgement and report the details of deposit made within seven days of making the deposit to the designated authority.

(d) Form 4, is the form in which the said designated authority shall pass an order of discharge of dues in respect of the case before Commissioner (Appeals) for which the declaration has been made in Form 1.

10 Shri Sudhakar Pandey Deputy Commissioner is the Designated Authority for Central Excise, Thane-II Commissionerate.

11 All the Trade Associations are requested to bring the contents of the Trade notice to the notice of the trade in general and their member manufacturers/ Service Tax Payers in particular.


(SEEMA JERE BISHT)
COMMISSIONER

F.No.V/Tech/23/Trade Notice/2016/TH-II

Mumbai, the .2016

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Copy to:-

- 1) The Chief Commissioner of Central Excise, Mumbai Zone-I
- 2) The Chief Commissioner of Central Excise, Mumbai Zone-II.
- 3) The Commissioner (Appeals) Central Excise, Mumbai Zone-I.
- 4) Additional Commissioner of Central Excise, Thane-II of (P&V)/Audit/Tech.
- 5) All Assistant / Deputy Commissioner of Central Excise, Thane-II.
- 6) Manager, State Bank of India, Naigaon Branch, Dadar East, Mumbai.
- 7) Palghar Taluka Industries Federation, Madhuban Devisha Road, Palghar-401404.
- 8) Maharashtra Chamber of Commerce, Industry & Agriculture, Oricon House, 6th Floor, 12, K. Dubash Marg, Fort, Mumbai-400001.
- 9) Mira Bhayander Small Scale Industries Association, 104, Saraswati Apts., Mansarowar Complex, Kashimira, Mira Road, District Thane-401107.
- 10) Hindustan Chamber of Commerce, 342, 1st Floor, Kalbadevi Road, Mumbai-400002.
- 11) Tarapur Industrial Manufacturers Association, Recreation Centre, MIDC, Tarapur Indl. Area, District Thane-401506.
- 12) Bombay Metal Exchange Ltd., 88/90, Kika Street, Gulal Wadi, Mumbai-400004.
- 13) Vasai Industries Association, First-Aid Centre, Navghar-Vasai Road (E), District Thane-401201.
- 14) PRO / ACAO / PAO / AO (Establishment)
- 15) Notice Board.