

केन्द्रीय उत्पाद शुल्क, सीमा शुल्क एवं सेवा कर आयुक्त का कार्यालय  
OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE, CUSTOMS & SERVICE TAX  
केन्द्रीय राजस्व भवन, आई.एस.प्रेस रोड, कोचिन -682018  
C.R.BUILDING, I.S.PRESS ROAD, COCHIN-682018

प.सं. C. No. IV/16/11/2016-ST-Tech

दिनांक/Date: 29.06.2016

व्यापार सूचना सं./ TRADE NOTICE NO.: 09/2016

**Subject: Indirect Tax Dispute Resolution Scheme, 2016.**

The Chapter XI of the Finance Act, 2016 (28 of 2016) comprising of Section 212 to 218, is in respect of the **Indirect Tax Dispute Resolution Scheme, 2016**. The said scheme allows the party in appeal before the Commissioner (Appeals) on 1<sup>st</sup> March 2016, to file a declaration before the Designated Authority for the purpose of availing the benefit of the scheme.

2. As per clause (e) to sub-section (1) to section 213 of the Finance Act, 2014, **Ms. Pon. Supriya, Assistant Commissioner of Central Excise (Review Cell)**, has been authorized to function as '**Designated Authority**' for the purpose of the Indirect Tax Dispute Resolution Scheme 2016 in the jurisdiction of this Commissionerate.

3. The Indirect Tax Dispute Resolution Scheme Rules, 2016 has been notified by Notification No. 29/2016-CE (NT) dated 31<sup>st</sup> May, 2016 issued under F.No. 1080/06/DLA/IDRS/2016 by CBEC, New Delhi. These rules provide for the forms to be used for making the scheme operational, which can be downloaded from [www.cbec.gov.in](http://www.cbec.gov.in). The 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

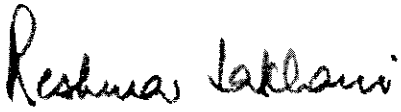
required to be deposited by him within fortnight of the receipt of the dated acknowledgement and report the details of deposit made within seven days of making the deposit to the designated authority.

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.

4. Commissioner will on receipt of the order in Form 4 from the declarant match the same with the copy received directly from the designated authority and shall remove the appeal from his pendency as being disposed off. Since the Commissioner (Appeals) has not decided on the issues raised in appeal, said disposal of appeal shall have no binding precedent value.

5. All the trade associations are requested to bring the contents of this Trade Notice to the attention of their members in particular and the trade in general.

This Trade Notice is issued based on instruction dated 1/2 June 2016 issued from F.No. 1080/06/DLA/IDRS/2016/959 by CBEC New Delhi.

  
रेशमा लखानी / RESHMA LAKHANI 29/6/16.  
आयुक्त / COMMISSIONER

सेवा में/ To

1. प्रेषण सूची -1 व 2 के अनुसार / As per DL-I & II of Cochin Commissionerate  
प्रति प्रस्तुत है / Copy submitted to :-  
मुख्य आयुक्त कार्यालय / The Chief Commissioner's office