GSR……(E)- In exercise of the powers conferred by sub-sections (1) and (2) of section 132 of the Finance (No. 2) Act, 2019 (23 of 2019), the Central Government hereby makes the following rules, namely:-

1. **Short title and commencement.**- (1) These rules may be called the Sabka Vishwas (Legacy Dispute Resolution) Scheme Rules, 2019.

(2) They shall come into force on the 1st day of September, 2019.

2. **Definitions.**- In these rules, unless the context otherwise requires, -

   (a) "Scheme" means the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019, specified under Chapter V of the Finance (No.2) Act, 2019 (23 of 2019);

   (b) "section" means the section of the Finance (No. 2) Act, 2019;

   (c) "Form" means the Form annexed to these rules;

   (d) Words and expressions used in these rules but not defined in these rules and defined in the Scheme shall have the meanings respectively assigned to them in the Scheme.

3. **Form of declaration under section 125 .**- (1) The declaration under section 125 shall be made electronically at [https://cbic-gst.gov.in](https://cbic-gst.gov.in) in Form SVLDRS-1 by the declarant ,on or before the 31st December,2019.

(2) A separate declaration shall be filed for each case.

*Explanation.*- For the purpose of this rule, a “case” means –

   (a) a show cause notice, or one or more appeal arising out of such notice which is pending as on the 30th day of June, 2019; or

   (b) an amount in arrears; or

   (c) an enquiry or investigation or audit where the amount is quantified on or before the 30th day of June, 2019; or

   (d) a voluntary disclosure.

4. **Auto acknowledgement.**- On receipt of declaration, an auto acknowledgement bearing a unique reference number shall be generated by the system.

5. **Constitution of designated committee.**- (1) The designated committee under section 126 shall consist of -

   (a) the Principal Commissioner or Commissioner of Central Excise and Service Tax, as the case may be, and the Additional Commissioner or Joint Commissioner of Central Excise and Service Tax, as the case may be, in a case where the tax dues are more than rupees fifty lakh:

   Provided that there shall be only one such designated committee in a Commissionerate of Central Excise and Service Tax;

   (b) the Additional Commissioner or Joint Commissioner of Central Excise and Service Tax, as the case may be, and the Deputy Commissioner or Assistant
Commissioner of Central Excise and Service Tax, as the case may be, in a case where the tax dues are rupees fifty lakh or less:

Provided that there will only be one such designated committee in a Commissionerate of Central Excise and Service Tax;

(c) the Principal Additional Director General (Adjudication) or Additional Director General (Adjudication), Directorate General of Good and Services Tax Intelligence (DGGI), and Additional Director or Joint Director, Directorate General of Good and Services Tax Intelligence (DGGI), Delhi.

(2) The members of the designated committee mentioned in clause (a) and (b) of sub-rule (1) shall be nominated by the Principal Chief Commissioner or Chief Commissioner of Central Excise and Service Tax, as the case may be.

(3) The members of the designated committee mentioned in clause (c) of sub-rule (1) shall be nominated by Pr. Director General or Director General, Directorate General of Good and Services Tax Intelligence (DGGI), as the case may be.

6. Verification by designated committee and issue of estimate, etc.- (1) The declaration made under section 125, except when it relates to a case of voluntary disclosure of an amount of duty, shall be verified by the designated committee based on the particulars furnished by the declarant as well as the records available with the Department.

(2) The statement under sub-sections (1) and (4) of section 127, as the case may be, shall be issued by the designated committee electronically, within a period of sixty days from the date of receipt of the declaration under sub-rule (1) of rule 3, in Form SVLDRS-3 setting forth therein the particulars of the amount payable:

Provided that no such statement shall be issued in a case where the amount payable, as determined by the designated committee is nil and there is no appeal pending in a High Court or the Supreme Court.

(3) Where the amount estimated to be payable by the declarant exceeds the amount declared by the declarant, then, the designated committee shall issue electronically, within thirty days of the date of receipt of the declaration under sub-rule (1) of rule 3, in Form SVLDRS-2, an estimate of the amount payable by the declarant along with a notice of opportunity for personal hearing.

(4) If the declarant wants to indicate agreement or disagreement with the estimate referred to in sub-rule (3) or wants to make written submissions or waive personal hearing or seek an adjournment, he shall file electronically Form SVLDRS-2A indicating the same:

Provided that if no such agreement or disagreement is indicated till the date of personal hearing and the declarant does not appear before the designated committee for personal hearing, the committee shall decide the matter based on available records.

(5) On receipt of a request for an adjournment under sub-rule (4), the designated committee may grant the same electronically in Form SVLDRS-2B:

Provided if the declarant does not appear before the designated committee for personal hearing after adjournment, the committee shall decide the matter based on available records.

(6) Within thirty days of the date of issue of Form SVLDRS-3, the designated committee may modify its order only to correct an arithmetical error or clerical error, which is apparent on the face of record, on such error being pointed out by the declarant or suo motu by issuing electronically a revised Form SVLDRS-3.

7. Form and manner of making the payment.- Every declarant shall pay electronically the amount, as indicated in Form SVLDRS-3 issued by the designated committee, within a period of thirty days from the date of its issue.

8. Proof of withdrawal of appeal from High Court or Supreme Court.- Proof of withdrawal of appeal or writ petition or reference before a High Court or the Supreme
Court, as the case may be, under sub-section (7) of section 127 shall be furnished electronically by the declarant.

9. **Issue of discharge certificate.** - The designated committee on being satisfied that the declarant has paid in full the amount as determined by it and indicated in Form SVLDRS-3, and on submission of proof of withdrawal of appeal or writ petition or reference referred to in rule 8, if any, shall issue electronically in Form SVLDRS-4 a discharge certificate under sub-section (8) of section 127 within thirty days of the said payment and submission of the said proof, whichever is later:

Provided that in a case where Form SVLDRS-3 has not been issued by the designated committee by virtue of the proviso to sub-rule (2) of rule 6, the discharge certificate shall be issued within thirty days of the filing of declaration referred to in sub-rule (1) of rule 3.

F. No. 267/78/19 - CX8 (Pt III)

(Mazid Khan)
Deputy Commissioner CX-8
Form SVLDRS-1

[Declaration under section 125 of the Finance Act (No. 2), 2019 read with rule 3 of the Sabka Vishwas (Legacy Dispute Resolution) Scheme Rules, 2019]

SABKA VISHWAS (LEGACY DISPUTE RESOLUTION) SCHEME, 2019

(Please read the Scheme carefully before filling the form)

Part-A

1. Do you have a Central Excise or Service Tax Registration No.
   Yes  No

2. Name of the Declarant

3. Address of the declarant

4. Pin Code

5. Mobile Number

6. Email

7. PAN

8. Select a Commissionerate

Part-B

1. Central Excise or Service Tax Registration No.

2. Name of the declarant

3. Address of the declarant

4. Pin Code
5. Mobile Number

6. Email

7. PAN

8. Please answer Yes or No:

<table>
<thead>
<tr>
<th>Question</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>Have you been convicted for an offence for the matter for which this declaration is being made? [Note: If you answer YES to this question, you are ineligible to proceed further under the Scheme.]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Have you filed an application in the Settlement Commission for the case for which this declaration is being made? [Note: If you answer YES to this question, you are ineligible to proceed further under the Scheme.]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Are you seeking to make this declaration with respect to excisable goods set forth in the Fourth Schedule to the Central Excise Act, 1944 (specified petroleum and tobacco products)? [Note: If you answer YES to this question, you are ineligible to proceed further under the Scheme.]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Are you seeking to make this declaration with respect to a show cause notice of refund/erroneous refund? [Note: If you answer YES to this question, you are ineligible to proceed further under the Scheme.]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Whether final hearing with regard to a matter in adjudication or appeal has taken place on or before 30.06.2019 for the matter for which this declaration is being made? [Note: If you answer YES to this question, you are ineligible to proceed further under the LITIGATION category.]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Have you been subjected to any audit under the Central Excise Act, 1944 or Chapter V of the Finance Act, 1994 in respect of the goods/services or both for which this declaration is being made? [Note: If you answer YES to this question, you are ineligible to proceed further under the VOLUNTARY DISCLOSURE category.]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Have you received any written communication from a Central Excise Officer with regard to any audit to be conducted? [Note: If you answer YES to this question, you are ineligible to proceed further under the VOLUNTARY DISCLOSURE category.]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Have you been subjected to any enquiry or investigation under the Central Excise Act, 1944 or Chapter V of the Finance Act, 1994 in respect of the goods/services or both for which this declaration is being made by way of any of the following: (a) search of premises (b) issuance of summons (c) requiring the production of accounts, documents or other evidence (d) recording of statements</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
9. Have you filed any return for the period for which declaration is being made showing the amount of duty to be payable but not having paid it? 

**Note:** If you answer YES to this question, you are ineligible to proceed further under the VOLUNTARY DISCLOSURE category.

| Yes ☐ | No ☐ |

10. Have the tax dues with regard to the matter under enquiry, investigation or audit NOT been quantified on or before 30.06.2019? 

**Note:** If you answer YES to this question, you are ineligible to proceed further under the INVESTIGATION, ENQUIRY OR AUDIT category.

| Yes ☐ | No ☐ |
9. Category of application

<table>
<thead>
<tr>
<th>Section</th>
<th>Description</th>
<th>Question</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>9.1 Litigation</td>
<td>9.1.1 SCN involving duty along with interest/late fee/penalty (if any) pending as on 30.06.2019 and final hearing not held before 30.06.2019</td>
<td>Whether the case is under adjudication by Pr. ADG/ADG (Adjudication), Delhi?</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td></td>
<td>SCN No. &amp; Date</td>
<td>Duty/Tax/Cess</td>
<td>Amount Of Duty/Tax/Cess</td>
<td>Amount of Penalty</td>
</tr>
<tr>
<td></td>
<td>A</td>
<td>B</td>
<td>C</td>
<td>D</td>
</tr>
<tr>
<td>9.1.2 SCN involving penalty or late fee only pending as on 30.06.2019 and final hearing not held before 30.06.2019</td>
<td>SCN No. &amp; Date</td>
<td>Amount of Penalty</td>
<td>Amount of Late Fee</td>
<td>Tax Dues Less Tax Relief</td>
</tr>
<tr>
<td></td>
<td>A</td>
<td>B</td>
<td>C</td>
<td>D</td>
</tr>
<tr>
<td>9.1.3 Appeal pending as on 30.06.2019, final hearing not held before</td>
<td>Appeal No. and Date of Filing</td>
<td>O-i-O No. and date</td>
<td>Juty/Tax/Cess Confirmed in the O-i-O</td>
<td>Amount of Duty/Tax/Cess</td>
</tr>
<tr>
<td>30.06.2019</td>
<td></td>
<td></td>
<td></td>
<td>dispute</td>
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<td>A</td>
<td>A1</td>
<td>B</td>
<td>C</td>
<td>D</td>
</tr>
<tr>
<td>Declarant's Appeal</td>
<td>Departmental Appeal (Optional Field)</td>
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<td></td>
</tr>
<tr>
<td>Duty/Tax/Cess</td>
<td>Duty/Tax/Cess</td>
<td>Amt</td>
<td>Duty/Tax/Cess</td>
<td>Amt</td>
</tr>
<tr>
<td>9.2 ARREARS</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9.2.1 Appeal not filed or appeal having attained finality</td>
<td>Order No. and date of receipt</td>
<td>Forum</td>
<td>Duty/Tax/Cess</td>
<td>Amount of Penalty Imposed in the O-i-O or O-i-A</td>
</tr>
<tr>
<td></td>
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<td></td>
<td>Confirmed in the O-i-O or O-i-A</td>
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<td>Amount of Duty/Tax/Cess</td>
</tr>
<tr>
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</tr>
<tr>
<td>9.2.2 Tax Dues declared in return as payable but not paid</td>
<td>Period for which return was filed</td>
<td>Date on which return was filed</td>
<td>Description of Goods/Services</td>
<td>Duty/Tax/Cess declared as payable in the return but not paid</td>
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</tbody>
</table>
### 9.3 INVESTIGATION, ENQUIRY OR AUDIT

#### 9.3.1 Investigation by DGGI

<table>
<thead>
<tr>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
<th>E</th>
<th>F</th>
</tr>
</thead>
</table>

**Duty/Tax/Cess**

**Total Amount Quantified**

**Reference No. and Date of communication of Quantified Amount**

**Description of Goods/Service**

**Issue Involved**

**Amount Deposited**

**Tax Due less Tax Relief**

<table>
<thead>
<tr>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
<th>E</th>
<th>F</th>
<th>G</th>
</tr>
</thead>
</table>

#### 9.3.2 Investigation by Commissionerate

<table>
<thead>
<tr>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
<th>E</th>
<th>F</th>
<th>G</th>
</tr>
</thead>
</table>

**Duty/Tax/Cess**

**Total Amount Quantified**

**Reference No. and Date of communication of Quantified Amount**

**Description of Goods/Service**

**Issue Involved**

**Amount Deposited**

**Tax Due less Tax Relief**

<table>
<thead>
<tr>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
<th>E</th>
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<th>G</th>
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</thead>
</table>

#### 9.3.3 Audit

<table>
<thead>
<tr>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
<th>E</th>
<th>F</th>
<th>G</th>
</tr>
</thead>
</table>

**Duty/Tax/Cess**

**Total Amount Quantified**

**Reference No. and Date of communication of Quantified Amount**

**Description of Goods/Service**

**Issue Involved**

**Amount Deposited**

**Tax Due less Tax Relief**
<table>
<thead>
<tr>
<th>9.4 VOLUNTARY DISCLOSURE</th>
<th>Duty/Tax/Cess</th>
<th>Total Amount</th>
<th>Period involved</th>
<th>Description of Goods/Service</th>
<th>Issue involved</th>
<th>Tax Dues less Tax Relief</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>B</td>
<td>C</td>
<td>D</td>
<td>E</td>
<td>F</td>
<td></td>
</tr>
</tbody>
</table>

10. Do you agree with the Tax Dues less Tax Relief calculated by the System?  
Yes/No

11. If you do not agree, state the reasons for disagreement:

12. Amount of Tax Dues less Tax Relief as per your calculation:

**VERIFICATION**

I declare that I have read and understood the SABKA VISHWAS (LEGACY DISPUTE RESOLUTION) SCHEME, 2019, and agree to abide by the provisions and conditions of the Scheme, and that the information given in this declaration is correct and complete and the amount of tax dues and other particulars shown therein are truly stated.

I shall pay the amount as may be determined by the Designated Authority under the Scheme.

Name of declarant/authorized representative filing this declaration:

Date: dd/mm/2019
Form SVLDRS-2

[Estimate under section 127 of the Finance (No.2) Act, 2019 read with rule 6 of the Sabka Vishwas (Legacy Dispute Resolution) Scheme Rules, 2019 to be issued by the Designated Committee]

SABKA VISHWAS (LEGACY DISPUTE RESOLUTION) SCHEME, 2019

Declaration No…………………………..
SVLDRS-2 No………………………………
Commissionerate/DGGI, Delhi………………………….
Zone/DGGI, Delhi………………………………………………

Whereas Mr./Ms./M/s. ............................................ (hereinafter referred to as the declarant) having registration no./Non assessee code no.…………… has filed a Declaration No……………………………..
dated …..under section 125 of the Finance (No. 2) Act, 2019;

Now, therefore, in exercise of the powers conferred by sub-section (2) of section 127 of the Finance (No. 2) Act, 2019, the designated committee, after consideration of facts on record, hereby determines the following amount estimated to be payable by the declarant towards full and final settlement of his/her/their tax dues covered by the said declaration under the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019:

<table>
<thead>
<tr>
<th>Category</th>
<th>Description of Goods/Services</th>
<th>Matter involved</th>
<th>Time period</th>
<th>Tax dues</th>
<th>Tax relief</th>
<th>Pre-deposit or any other deposit of duty</th>
<th>Estimated Amount Payable</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>B</td>
<td>C</td>
<td>D</td>
<td>E</td>
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<td>H</td>
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<tr>
<td></td>
<td>Name*</td>
<td>Amount</td>
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<td>Name*</td>
<td>Amount</td>
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<td>H1</td>
<td>H2</td>
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</tbody>
</table>

*Name of Duty/Tax/Cess
Notice For Personal Hearing

If the Declarant does not agree with the Estimated Amount Payable, as determined by the designated committee, he is requested to appear for a Personal Hearing before the designated committee on …./……/2019 at .......... AM/PM at ...........................................................(address) to explain the reasons thereof. Please submit Form SVLDRS 2A in case any other date and time of personal hearing is desired.

Members of the Designated Committee

1. Name:
   Designation:

2. Name:
   Designation:

(This is a computer generated print. There is no need for a signature)

Place……………………
Date……………………
Form SVLDRS-2A

[Written submissions, waiver of personal hearing and adjournment under section 127 of the Finance (No.2) Act, 2019 read with rule 6 of the Sabka Vishwas (Legacy Dispute Resolution) Scheme Rules, 2019]

SABKA VISHWAS (LEGACY DISPUTE RESOLUTION) SCHEME, 2019

1. Do you agree with the Estimate in SVLDRS-2 Number……… [ ] Yes [ ] No
2. Do you want make written submissions: [ ] Yes [ ] No
3. Written submission containing reasons for disagreement:


4. Do you want to upload documents in support of your submissions? [ ] Yes [ ] No
   If Yes, Upload Documents

5. Do you want to waive personal hearing? [ ] Yes [ ] No
6. Do you want to seek an adjournment of personal hearing offered to you? [ ] Yes [ ] No
7. Indicate a preferred date for hearing: dd/mm/2019

8. Name of declarant/ authorized representative:

Date: dd/mm/2019

[PREVIEW] [SUBMIT]
[Intimation of personal hearing after adjournment under section 127 of the Finance (No.2) Act, 2019 read with rule 6 of the Sabka Vishwas (Legacy Dispute Resolution) Scheme Rules, 2019]

SABKA VISHWAS (LEGACY DISPUTE RESOLUTION) SCHEME, 2019

To,
Mr./Ms./M/s………………………….
Registration No……………………

This is to inform that the Personal Hearing before the designated committee in relation to the subject Declaration No……………………filed by you under the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 has been fixed at ……………..(AM/PM) on………………….(date) in the office of ………………………………………………..(address).

Please note that in the event of failure to attend the Personal Hearing the designated committee shall take a decision in regard to your Declaration in accordance with the legal provisions on the basis of the facts on record without further reference to you.

Members of the Designated Committee

1. Name: 2. Name:
Designation: Designation:

(This is a computer generated print. There is no need for a signature)

Place……………………
Date……………………
Form SVLDRS-3

[Statement under section 127 of the Finance (No.2) Act, 2019 read with rule 6 of the Sabka Vishwas (Legacy Dispute Resolution) Scheme Rules, 2019 to be issued by the Designated Committee]

SABKA VISHWAS (LEGACY DISPUTE RESOLUTION) SCHEME, 2019

Declaration No…………………………..
SVLDRS-3 No………………………………..
Commissionerate/DGGI, Delhi…………………………..
Zone/DGGI, Delhi…………………………………………..

Whereas Mr./Ms./M/s. .............................................(hereinafter referred to as the declarant) having registration no./Non assessee code no.……………….has filed a Declaration No……………….. dated ............under section 125 of the Finance (No. 2) Act, 2019;

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (4), as the case may be, of section 127 of the Finance (No. 2) Act, 2019, the designated committee, after consideration of relevant material, hereby determines the following amount is payable by the declarant towards full and final settlement of tax dues under ...................(Central Excise Act, 1944 /Finance Act, 1994/Cess Act) covered by the said declaration under the Scheme:

<table>
<thead>
<tr>
<th>Categor y</th>
<th>Description of Goods/ Services</th>
<th>Matter involved</th>
<th>Time period</th>
<th>Tax dues</th>
<th>Tax relief</th>
<th>Pre-deposit or any other deposit of duty</th>
<th>Estimated Amount Payable</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
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</tr>
</tbody>
</table>

*Name of Duty/Tax/Cess

Notes:
(1) The Declarant is hereby directed to make payment of the amount payable within thirty days from the date of this Statement.
(2) The Declarant has to withdraw the writ petition/appeal/reference before ......................(mention the name of the High Court) High Court or the Supreme Court against any order in respect of the tax dues and furnish the proof of such withdrawal in accordance with the provisions contained in sub-section (7) of section 127 of the Finance (No. 2) Act, 2019;

Members of the Designated Committee

2. Name: 2. Name:  
Designation: Designation:  

(This is a computer generated print. There is no need for a signature)

Place………………………….  
Date………………………….

SUBMIT
For Declarant

Challan Link facility for duty payment ..........................

Document Upload facility for proof of withdrawal of case..........................

Name of declarant/ authorized representative: 

Date: dd/mm/2019

PREVIEW

SUBMIT
FORM SVLDRS-4

[Discharge Certificate for Full and Final Settlement of Tax Dues under section 127 of the Finance (No. 2) Act, 2019 read with rule 9 of the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019]

SABKA VISHWAS (LEGACY DISPUTE RESOLUTION) SCHEME RULES, 2019

Declaration No……………………………
SVLDRS-4 No……………………………………
Commissionerate/DGGI, Delhi……………………
Zone/DGGI, Delhi……………………………………

Whereas............................................................................(Name and address of the declarant) having registration number……………… had made a declaration under Section 125 of the Finance (No. 2) Act, 2019;

And whereas the designated committee by issue of a statement dated ................. under Section 127 of the Finance (No. 2) Act, 2019 determined the amount of Rs. ………………………. (Rupees …………….) payable by the declarant in accordance with the provisions of the Scheme towards full and final settlement of tax dues as per details given below:

<table>
<thead>
<tr>
<th>Categor y</th>
<th>Description of Goods/Services</th>
<th>Matter involved</th>
<th>Time period</th>
<th>Tax dues</th>
<th>Tax relief</th>
<th>Pre-deposit or any other deposit of duty</th>
<th>Estimated Amount Payable</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>B</td>
<td>C</td>
<td>D</td>
<td>E</td>
<td>F</td>
<td>G</td>
<td>H</td>
</tr>
</tbody>
</table>

And whereas the declarant has paid Rs. …………………………………………….. (Rupees ………………….) being the amount payable determined by the designated committee under section 126 of the Finance (No. 2) Act, 2019

And whereas the declarant had filed an appeal before the ………………… (mention the name of the Commissioner (Appeal) or the CESTAT (Branch name) against any order in respect of the tax dues and whereas the said appeal is deemed to be withdrawn in accordance with the provisions contained in sub-section (6) of section 127 of the Finance (No. 2) Act, 2019;

OR

And whereas the declarant had filed a writ petition/appeal/reference before ………………….(mention the name of the High Court) High Court or the Supreme Court against any order in respect of the tax dues and the declarant has withdrawn the said writ petition/appeal/reference and furnished proof of such withdrawal in accordance with the provisions contained in sub-section (7) of section 127 of the Finance (No. 2) Act, 2019;

Now, therefore, in exercise of the powers conferred by sub-section (8) of section 127 of the Finance (No. 2) Act, 2019, the designated committee hereby issues this Discharge Certificate to the said declarant:-
(a) certifying the receipt of payment from the declarant towards full and final settlement of the tax dues determined in the Statement No.………..dated.............in accordance with the Declaration no.………..dated........made by the aforesaid declarant;

(b) discharging the declarant from the payment of any further duty, interest or penalty with respect to the aforesaid matter;

(c) granting immunity, subject to the provisions contained in the Scheme, from instituting any proceeding for prosecution for any offence under the Central Excise Act 1944/Chapter V of the Finance Act 1994/--- Cess Act ---- or from the imposition of penalty under the said enactment, in respect of the aforesaid matter; and

(d) The provisions of sections 129 and 131 of the Finance (No.2) Act 2019 will be applicable with respect to this Discharge Certificate.

Members of the Designated Committee

3. Name: 2. Name:
   Designation: Designation:

   (This is a computer generated print. There is no need for a signature)

Place……………………….
Date……………………….

To
1. The Declarant
2. Adjudicating Officer
3. Commissioner of Central Excise, Service Tax and CGST (jurisdictional)
4. Chief Commissioner of Central Excise, Service Tax and CGST / Pr. Director General, DGGI
5. Concerned Appellate Forum

NB: Delete whatever is not applicable.