

OFFICE OF THE COMMISSIONER OF CUSTOMS (NS –I,III&V)
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F.No.S/22-Gen-05/2016-17/AM(I)/JNCH

Dated:21.06.2016

PUBLIC NOTICE NO. 94 /2016

Sub: - Indirect Tax Dispute Resolution Scheme, 2016 -reg.

Attention of all the Importers, Customs Brokers, and the member of the Trade is invited to the Board's Instruction vide F.No. 1080/06/DLA/IDRS/2016 dated 01.06.2016 and Notification No. 29/2016-CE (NT) dated 31.05.2016 on the above mentioned subject

2. 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 1st March'2016, to file a declaration before the Designated Authority for the purpose of availing the benefit of scheme.

3. As per clause (e) to sub-section (1) to Section 213 of the Finance Act, 2014, the "designated authority" means an officer not below the rank of Assistant Commissioner who is authorized to act as Assistant Commissioner by the Commissioner for the purpose of this scheme.

4. The Indirect Tax Dispute Resolution Scheme Rules, 2016 has been notified by Notification No. 29/2016-CE(NT) dated 31.05.2016, 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 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.

5. The Commissioner will on receipt of the order in Form 4 from the declarant shall 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.

6. As per clause (e) to sub-section (1) to Section 213 of the Finance Act, the **Asst./Dy. Commissioner of Customs (Review Section), NS-I, NS-III & NS-V** has been authorized as the Designated authority for Commissionerate Nhava Sheva-I, Nhava Sheva-III and Nhava Sheva-V respectively.

7. Any difficulty noticed in the implementation of the scheme may be brought to the notice of the undersigned.

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(D.K. SRINIVAS)

COMMISSIONER OF CUSTOMS, NS-I & III

Copy to:

- 1. The Pr. Chief Commissioner of Customs, Mumbai Zone-II**
- 2. The Pr. Commissioner/All the Commissioner of Customs, Mumbai Zone-II**
- 3. All Addl. /Joint Commissioner of Customs, Mumbai Zone-II**
- 4. All Deputy/Asst. Commissioner of Customs Mumbai Zone-II**
- 5. The DC/EDI for uploading on the JNCH Website**