

## **Sabka Vishwas - (Legacy Dispute Resolution) Scheme, 2019 (SVLDRS)**

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### **Sabka Vishwas -(Legacy Dispute Resolution) Scheme, 2019 Latest News**

The New Delhi Bench of Customs, Excise, and Service Tax Appellate Tribunal (CESTAT) recently stated that revenue proceedings are not possible after the issuance of discharge certificate under SVLDRS [Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019] Scheme.

### **About Sabka Vishwas -(Legacy Dispute Resolution) Scheme, 2019**

- It was a **one-time amnesty scheme** proposed in the **Union Budget, 2019**, and introduced to **resolve all disputes relating to the erstwhile Service Tax and Central Excise Acts**, which are **now subsumed under GST**, as well as **26 other Indirect Tax enactments**.
- It was introduced for **taxpayers who wish to close their pending disputes**, with **substantial relief** provided by the government.
- **Operational Period: September 1, 2019 - December 31, 2019**

- **Objectives:**

- To encourage **voluntary disclosure of past disputes** of Central Excise, Service Tax, and 26 other Indirect Tax Enactments.
- To **facilitate an eligible person to declare the unpaid tax dues** and **pay the same** in accordance with the provisions of this scheme.
- To **provide certain immunities, including penalty, interest** or any other proceedings, including **prosecution, to eligible persons who pay the declared tax due.**
- This scheme **provided for a substantial relief margin on all duty demands**, ranging from **40% to 70%** of the demand, except in the case of voluntary disclosure.

**Source:** TAXS

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Source: <https://vajiramandravi.com/current-affairs/sabka-vishwas-legacy-dispute-resolution-scheme-2019-svldrs/>

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