

**OFFICE OF THE COMMISSIONER OF CUSTOMS (NS –II,IV&GEN.)  
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA, URAN,  
DIST: RAIGAD, MAHARASHTRA – 400 707.**

**F.No.S/12-Gen-05/2016-41/AM(X)/JNCH**

**Dated: 21.06.2016**

**PUBLIC NOTICE NO. 92 /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 Indirect Tax Dispute Resolution Scheme,2016 & ITDR Scheme Rules,2016 as notified by Notification No. 29/2016-CE (NT) dated 31.05.2016.

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

3. 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.

4. Section 214 & 215 of Finance Act, 2016 (No.28 of 2016 ) are reproduced below for the sake of reference. All concerned are requested to refer to all provisions of "Indirect Tax Dispute Resolution Scheme, 2016 & Notification No. 29/2016-CE(NT) dated 31.05.2016 for full details.

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

*(2) The designated authority shall acknowledge the declaration in such form and manner as may be prescribed.*

*(3) 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 (2) and intimate the designated authority within seven days of making such payment giving the details of payment made along with the proof thereof.*

*(4) On receipt of the proof of payment of tax, interest and penalty under sub-section (3), 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 (3) in such form as may be prescribed.*

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

*(a) the impugned order 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.*

6. According to para 3(3) of said Notification No. 29/2016-CE(NT) dated 31.05.2016 declaration under subrule (1) shall be furnished in duplicate to the “ Designated Authority”. 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.

7. Accordingly, it is hereby informed that the **Asst./Dy. Commissioner of Customs (Centralised Legal Cell ), NS-II, NS-IV& NS-Gen.** has been authorized as the Designated Authority for Commissionerate NhavaSheva-II, NhavaSheva-IV and NhavaSheva-(General) Customs Commissionerate.

8. Any difficulty noticed in the implementation of the scheme may be brought to the notice of the Additional /Joint Commissioner Appraising Main (Export), NhavaSheva-IV.

--Sd--

**SUBHASH AGRAWAL**  
**COMMISSIONER OF CUSTOMS, NS-IV**

**Copy to:**

- 1. The 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**