



OFFICE OF THE COMMISSIONER OF  
CGST & CX, NAGPUR-I  
COMMISSIONERATE, NAGPUR,  
TELANGKHEDI ROAD, CIVIL LINES,  
NAGPUR -440 001



F.No.IV(16)30-29/Tech/Sabka Vishwas/NGP-II/2019/Pt-I Nagpur, dated 04.11.2019

## **CIRCULAR**

### **Sabka Vishwas (Legacy Dispute Resolution) Scheme – 2019: Institution of awards; reg.**

As we are aware, SVLDRS has been launched w.e.f. 01.09.2019 with the aim to cut down legacy litigation. The scheme is indeed a bold and courageous attempt by the CBIC to unlock revenues caught up in disputes. The scheme is very broad based and covers in its ambit almost all types of litigations, barring a very few.

2. In order to spread awareness about the scheme, the department is taking all steps including holding of workshops, awareness camps, symposia etc in collaboration with trade & Industry bodies. Further pamphlets and fliers are also being distributed.

3. However, it cannot be denied that for the scheme to become successful, the most important determinant would be the enthusiastic participation of departmental officers in it. The relevance of the human element in making the scheme a hit, cannot be over emphasized.

4. In order to enthuse, stimulate and motivate departmental officers, it is expected that the departmental reward policy will be made applicable to SVLDRS cases too, as it had been made applicable to Voluntary Compliance Encouragement Scheme 2013. However, in addition to measures that can be taken by the CBIC, a lot can also be done at the local levels.

5. With the same in mind, it is proposed to award the officers of the Commissionerate who perform the best w.r.t. SVLDRS, on the forth coming Republic Day 2020. The best performing Range Officer/ Sector officer of each Division and the best performing Divisional officer (AC/DC) in the Commissionerate will be awarded. In addition, appreciation certificates will be issued to them which will be kept in their Service Books. The methodology to be adopted to adjudge the best performing officers is outlined in the forthcoming paragraphs.

6. It cannot be doubted that the success of the Scheme lies in mobilizing as many declarations as possible. Given the ambit of the scheme, we have already concluded that probable declarants could be out of the following:-

(i) Show Cause Notices issued prior to 30.06.2019 wherein final hearing has not taken place before 30.06.2019 (A)

(ii) Arrears pending in the following categories:-

(a) Section 87 of the Finance Act, 1994 (B)

(b) Section 11 of the Central Excise Act, 1994 (C)

(c) Appeal period over but appeals not filed (both C.Ex. & Service Tax) (D)

(d) Units closed/ defaulters not traceable (both C.Ex. & Service Tax) (E)

(2)

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|--|-----|
| (iii) Appeals pending with Commissioner Appeals. | (F) |
| (iv) Appeals pending in CESTAT.                  | (G) |
| (v) Appeals pending in High Court.               | (H) |
| (vi) Appeals pending in Supreme Court.           | (I) |

Thus the number of potential declarants likely to file the declarations from a particular field formation will be a total of various categories above A+B+C+.....+I. Therefore the best performing Range/Division will be the one with the best fraction  $\Delta$  :

$$\Delta = \text{Number of the declarations filed up to 31.12.2019} / A+B+C+.....+I.$$

Thus the Range officer/Sector officer/Divisional officer will be the one with the best  $\Delta$  & will be eligible for award on the coming Republic Day 2020.

7. The performance is being evaluated in terms of 'number of declarations filed' and not on the basis of 'amount got declared'. This is for the reason that though the departmental officers can try and get the maximum number of declarations filed, but the amount actually declared is not under their control. Thus the best available objective criterion is being adopted for the selection of the best performing Divisional officer/Range Officer/ Section officer.

8. It is expected that the institution of the above award will enthuse the officers of the Commissionerate to perform their best. An award on the Republic Day is a very special honour and should act as a powerful motivator. Therefore it is expected that all concerned will take due note of the award scheme and will take necessary action accordingly.

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(SANJAY RATHI)  
Commissioner

Copy to:-

1. The Chief Commissioner, CGST & Central Excise, Nagpur Zone, Nagpur for information please.
2. All the Joint Commissioners, Nagpur-II Commissionerate.
3. All Deputy/Assistant Commissioners, Hqrs & Divisional officers Nagpur-II GST Commissionerate.
4. All Range/Sector officer in Nagpur-II Commissionerate.
5. Notice Board.

Sd dated 04/11/2019  
(NEELESH RAUTKAR)  
Joint Commissioner