

**GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
LOK SABHA**

**UNSTARRED QUESTION No. 3158**

**To be answered on Monday, 20<sup>th</sup> March, 2023 / Phalguna 29, 1944 (Saka)**

**“SVLDRS AMNESTY SCHEME”**

**3158. SHRI POCHA BRAHMANANDA REDDY**

Will the Minister of FINANCE be pleased to state:

- (a) whether the Government had announced an amnesty scheme called Sabka Vishwas (Legacy Dispute Resolution) Scheme (SVLDRS) in the year 2019-20 and if so, the details thereof;
- (b) whether ineligible taxpayers were extended the benefit of the SVLDRS Scheme, in the Chennai GST Zone and if so, the details thereof; and
- (c) whether the Government is aware of loss of the revenue in the Chennai GST Zone and if so, the details thereof and the reaction of the Government thereto?

**ANSWER**

**THE MINISTER OF STATE IN MINISTRY OF FINANCE**

**(SHRI PANKAJ CHAUDHARY)**

- (a) Yes Sir. A dispute resolution-cum-amnesty scheme called Sabka Vishwas (Legacy Dispute Resolution) Scheme (SVLDRS), was introduced through Chapter V of the Finance (No. 2) Act, 2019 for resolution and settlement of legacy cases of Central Excise and Service Tax and was in operation from 1.09.2019 to 15.01.2020 for filing declarations.
- (b) & (c) In Chennai GST Zone, in one case, a declarant had mis-declared the category of the claim for settlement and the inadmissible benefit due to wrong claim by the declarant was Rs. 29.94 lakh. In another case, the declarant filed the SVLDRS declaration under Voluntary Disclosure category with false material particulars. The said declaration is presumed to have never been made as per the provisions of Sec 129 (2)(c) of the Finance (No.2) Act, 2019. A show cause notice demanding tax of Rs. 907.53 lakh has been issued. In both the cases, the matter is sub-judice in the Hon'ble Madras High Court in writ petitions filed by the declarants.

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