

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
LOKSABHA**

UNSTARRED QUESTION NO.73

TO BE ANSWERED ON MONDAY, FEBRUARY 03, 2020/ MAGHA, 14, 1941 (SAKA)

Sabka Vishwas-Legacy Dispute Resolution Scheme

73. SHRI SANJAY SADASHIV RAO MANDLIK:

SHRI BIDYUT BARAN MAHATO:

SHRI SUDHEER GUPTA:

SHRI KANUMURU RAGHU RAMA KRISHANA RAJU:

SHRI SHRIRANG APPA BARNE :

SHRI GAJANAN KIRTIKAR:

Will the Minister of FINANCE be please to state:

- (a) Whether the Government has started a scheme named Sabka Vishwas Legacy Dispute Resolution scheme for the tax payers;
- (b) if so, the details thereof along with its salient features and the status of this scheme at present;
- (c) the details of disputes and cases covered under the scheme along with the details of objectives achieved by implementing this scheme;
- (d) whether big tax payers are shying away from the said scheme while majority of the smaller eligible tax payers have availed of the scheme;
- (e) if so, the details thereof and the reasons therefor along with the steps taken by the Government to attract big tax payers towards the scheme; and
- (f) Whether the Government has extended the scheme for some quarters and if so, the details thereof?

ANSWER

MINISTER OF STATE FOR FINANCE (SHRI ANURAG SINGH THAKUR)

(a) to (f): Yes, Sir. Dispute resolution and amnesty are the two components of the scheme. The dispute resolution component aims at liquidating the legacy cases of Central Excise and Service Tax locked up in litigation, whereas the amnesty component seeks to bring the non-compliant tax payers under the tax net by way of voluntary disclosure. Status of the Scheme is as under:

Dispute resolution (Legacy Cases)				Amnesty cases (Cases of voluntary disclosure)	
Expected Cases		Applications received		Applications received	
No.	Amt. (in cr.)	No.	Amt. (in cr.)	No.	Amt. (in cr.)
182515	364791	161824	87828	27391	1995

As can be seen, a majority of the eligible cases (legacy cases) have come under the Scheme. In order to encourage the remaining cases, including bigger cases, to come under the Scheme, the period was extended for 15 days from 31.12.2019 to 15.01.2020. Further, the government has carried out outreach programmes and appropriate media campaign to create awareness.
