

**F. No. 267/41/2021-CX-8**

Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise & Customs  
(Central Excise Wing)

New Delhi, 17th March., 2021.

To

The Principal Chief Commissioner/Chief Commissioner of CGST & CE (All).

The Principal Director General/ Director General (All).

The Principal Commissioner/ Commissioner of CGST & CE (All).

Madam/Sir,

**Sub: - Manual processing of declaration filed under SVLDRS, 2019 in order to comply with the directions of the Hon'ble High Courts- reg.**

References are being received in the Board from the CGST Zones in respect of Writ Petitions filed by aggrieved declarants before various Hon'ble High Courts against the decision of the concerned Designated Committees taken under Sabka Vishwas (Legacy Dispute Resolution) Scheme (SVLDRS), 2019. The cases in which the Hon'ble High Court has decided in favour of the declarant and remanded the matter back to the concerned Designated Committee for fresh decision are referred to the Board for grant of permission for manual processing of the subject declaration so as to comply with the directions of the Hon'ble High Courts.

2. In this regard, it is to inform that the O/o DG (Systems) have expressed an inability in providing the facility for electronic processing of the subject declaration and suggested for manual processing.

3. The matter has been examined in the Board. It is hereby clarified that henceforth all such references for grant of approval of manual processing of the declarations need not be made to the Board and such cases can be processed manually by the concerned Designated Committees upon fulfilment of the following conditions: -

i. The order of the Hon'ble High Court has been accepted by the Concerned Commissionerate.

ii. The Ld ASG/ Sd. Counsel who had represented the case before the Hon'ble Court has opined to accept the said order of the Hon'ble Court.

4. All such declarations that have been processed manually may be reported to the O/o DG (Systems) by 15th day of the succeeding month, for purpose of record.

Yours faithfully,

  
13-03-2021  
(Mazid Khan)

Under Secretary to Govt. of India.