

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

UNSTARRED QUESTION NO.1165

TO BE ANSWERED ON MONDAY, NOVEMBER 25, 2019/AGRAHAYANA 4, 1941 (SAKA)

Sabka Vishwas-Legacy Dispute Resolution Scheme

**1165. SHRI SUBRAT PATHAK:
SHRI MOHANBHAI KALYANJI KUNDARIYA:
SHRI REBATI TRIPURA:
SHRIMATI SANDHYA RAY:
SHRI SELVAM G.:
SHRI DHANUSH M. KUMAR:
SHRI VIJAY KUMAR DUBEY:**

Will the Minister of FINANCE be pleased to state:

- (a) whether a large number of small taxpayers are facing problem due to pending disputes with the tax administration;
- (b) if so, the total number of such cases that are pending for the last two years and the current year;
- (c) whether the Government has launched Sabka Vishwas-Legacy Dispute Resolution Scheme, 2019 and if so, the details thereof along with its aims and objectives;
- (d) the details of the main components involved in this scheme and the number of disputes that have been resolved since its inception, State-wise;
- (e) the response of the small taxpayers to this scheme; and
- (f) the further steps taken by the Government to resolve pre-GST excise and service tax litigation involving Rs. 3.75 lakh crore?

ANSWER

MINISTER OF STATE FOR FINANCE (SHRI ANURAG SINGH THAKUR)

(a) and (b). Yes, Sir. The total number of pending cases of Central Excise and Service Tax is as under:

Year	No. of Cases
2017-18	177604
2018-19	166869
2019-20 (till Oct)	168114

(c). Yes Sir. The aim of Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 is to help taxpayers, including small taxpayers, in clearing the baggage of disputes under legacy taxes (Service Tax and Central Excise), which are subsumed in Goods and Service Tax. The scheme is in force from 1.09.2019 till 31.12.2019.

(d) & (e). The main components of the Scheme are dispute resolution and amnesty. The number of applications received from taxpayers, including small taxpayers, and disputes resolved as on 18.11.2019 are as under:

Application received		Application accepted	
No.	Amt. (in Cr.)	No.	Amt. (in Cr.)
26142	16007.01	2828	162.15

*(The data on the Scheme is not being compiled State wise.)

(f) The Government has enhanced the monetary limits for filing of appeal by the department in Central Excise and Service Tax cases. Further, two benches in the Supreme Court and one bench each in the High Courts of Delhi, Gujarat, Mumbai and Madras have been constituted to hear taxation matters. This will help in early disposal of pending cases.
