SVLDRS, 2019 – CLARIFICATIONS VIDE CIRCULAR NO. 1074/07/2019 DT. 12.12.2019

* Any amounts paid, either during investigation, after issue of show cause notice, either before adjudication or after adjudication, whether appropriated in the order or not, can be considered as payments against the scheme.
* Any amount paid in excess of what is required to be paid under the scheme, cannot be refunded.
* As 30.06.2019 is a Holiday, any reference to that date shall be considered as a reference to 01.07.2019.
* Audit pending as on 30.06.2019, but SCN issued after 30.06.2019 – Declaration could still be filed as Audit Pending as on 30.06.2019. Earlier it was clairifed that in such cases, declaration can be filed, only if such SCNs are adjudicated before 31.12.2019 and no appeal is filed / intended to be filed, under Arrears category. As per this clarification, there is additional relief to the tune of 10 % .
* For multiple audit objections in a audit report, either separate declarations or a single declaration can be filed. It can also be inferred that declarations can be filed even only for some of the objections and not for all objections.
* The Designated Committee can waive the requirement of indicating PAN in deserving cases. (But will the portal allow creation of username / password without PAN?).
* For SCNs issued on or after 01.07.2019, declaration could be filed after adjudication under the category of arrears, after informing the department no appeal would be filed against the order.