

## **GIB/GJ/Synpol/19-12-2019/HC-8**

**High Court Category :** SVLDR SCHEME

**State :** Gujarat

**Order No.:** GIB/GJ/Synpol/19-12-2019/HC-8

**Name of Entry :**

M/s. Synpol Products Pvt Ltd

**Date :** 19-12-2019

**Breif Issue :**

Issues Involved:

Whether the Sabka Vishwas Legacy Dispute Resolution (SVLDR) Scheme 2019, would also be applicable to cases involving confiscation and redemption fine??

Fact of the Case:

Petitioners had submitted that under the Scheme declarant is not liable to pay further duty, interest or penalty but scheme is silent about fine. Petitioners had also submitted that the flyers issued by CBIC allows for total waiver of interest, penalty and fine and immunity from prosecution. Application of the petitioners rejected stating that the same involve confiscation and redemption fine.

**Decision of Advance Ruling Authority :**

Consideration Decision by High Court

High Court stated that such issue can only be clarified by UOI and directed to UOI to submit instructions on or before 23.12.2019. Also stated that the case shall be taken up for hearing on 23.12.2019.