



**DIRECTORATE GENERAL OF SYSTEMS & DATA MANAGEMENT
CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS**

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F.No: IV(33)/07/2019-system

Date: 03.04.2020

Advisory No. 2/2020

Subject : Amendments in SVLDRS Module

As you are aware that the Taxation and other laws (Relaxation of certain provisions) Ordinance, 2020 was promulgated on 31.03.2020, and the same has been notified in the Gazette of India, CG-DL-E-31032020-218979 dated 31.03.2020. This has led to following changes being made in SVLDRS Module:

2. **Last Date to Issue SVLDRS Form 2** - The Designated Committee Members can issue SVLDRS Form-2 to the taxpayers on or before 01.05.2020. After 01.05.2020, Designate Committee Members will not be able to issue SVLDRS Form-2, in any case.
3. **Last Date to Issue SVLDRS Form 3** - The Designated Committee Members can issue SVLDRS Form-3 to the taxpayers on or before 31.05.2020. After 31.05.2020, Designate Committee Members will not be able to issue SVLDRS Form-3, in any case. However, the Designated Committee Members will be able to issue Rectified SVLDRS Form-3 after 31.05.2020.
4. **Last Date to make payment under SVLDRS** – The taxpayers will be able to make payment against their SVLDRS Form-3/ Rectified SVLDRS Form-3 tax dues till 30.06.2020 by creating challans from SVLDRS module. All scenarios in this regard are explained below:

Case A: All applications where SVLDR-3 has NOT YET been issued:

In all such cases, after an SVLDR-3 is issued, when the applicant will proceed to “Generate challan” button on the SVLDR-3 page, the new SVLDR auto-drafted challans generated will have validity till 30.06.2020, instead of the 30 days duration calculated from the date of issue of the SVLDR-3, and therefore, the applicant will be able to make payment till 30.06.2020.

Case B: All applications where SVLDR-3 or rectified SVLDR-3 has been issued, and SVLDR challan has NOT been generated,

In all such cases also, when the applicant will proceed to “Generate challan” button on the SVLDR-3 page, the new SVLDR challans to be generated will have validity till 30.06.2020, instead of the 30 days duration calculated from issue of the SVLDR-3, and therefore, the applicant will be able to make payment till 30.06.2020.

Case C: All applications where SVLDR-3 or rectified SVLDR-3 has been issued, and thereafter, SVLDR challan has also been generated by the taxpayer but the payment has

not been made for any reason whatsoever, and the validity of the SVLDR challan has NOT YET expired,


In such cases, the applicant has the window available to him to make the payment before expiry of the SVLDR challan. If he chooses to do so, and payment is successful the matter ends. However, in case he chooses not to make such payment and the challan expires, a functionality is being made in the application that will re-enable the "Generate challan" button on the SVLDR-3 page of the applicant after he logs-in in the Application. In other words, if an SVLDR challan generated earlier expires and the amount remains unpaid, and the applicant logs-in, the "Generate challan" button on the SVLDR-3 page of the applicant would be re-enabled. The new SVLDR challans so generated will have validity till 30.06.2020, and therefore, the applicant will be able to make payment till 30.06.2020.

Case D: All applications where SVLDR-3 or rectified SVLDR-3 has been issued, the taxpayer has also generated the SVLDR challan, but not made the payment for any reason whatsoever, and the validity of the SVLDR challan has expired,

In such cases too, when the applicant logs in the SVLDRS portal, the "Generate challan" button on the SVLDR-3 page of the applicant will get re-enabled, and the new SVLDR challans generated thereafter will have validity till 30.06.2020, so that the applicant will be able to make payment till 30.06.2020.

5. Any technical issue faced may be reported to the Helpdesk at cbicmitra.helpdesk@icegate.gov.in by raising tickets. Any improvements/suggestions on this functionality may also be sent to this office at training@icegate.gov.in.

6. This issues with the approval of Additional Director General (ACES-GST).


(Ajit Kumar Nirala)
Deputy Director
03/04/2020

To:

1. All the Principal Chief Commissioners/Chief Commissioners of GST Zones.
2. The Principal Commissioner (CX), Policy Wing.
3. All the Pr. Commissioners/Commissioners of Central Tax.

Copy Submitted to:

1. The Principal Director General, Systems and Data Management, New Delhi for kind information please.