

Dispute Resolution Scheme Rules, 2008
[Notification No. 28/2008-Service Tax dated 04-06-2008]

1. Short title and commencement. - (1) These rules may be called the Dispute Resolution Scheme Rules, 2008.

(2) They shall come into force on the 1st day of July, 2008.

2. Definitions. -

(1) In these rules, unless the context otherwise requires, -

- (a) "Act" means Chapter VI of the Finance Act, 2008;
- (b) "Scheme" means the Dispute Resolution Scheme, 2008, specified in the Act;
- (c) "section" means a section of the Act;
- (d) "Form" means the Forms annexed to these rules.

(2) All other words and expressions used in these rules but not defined in these rules and defined in the Scheme shall have the same meanings respectively assigned to them in that Scheme.

3. Form of declaration and the manner of verification thereof.-

- (1) The declaration, under section 94, in respect of tax arrears and the amount payable under the Scheme shall be made in Form 1.
- (2) The declaration under sub-rule (1) shall be furnished in duplicate and shall be verified in the manner laid down in the said Form 1 and shall be signed by the person making such declaration or by any person authorised by him in this behalf.
- (3) The designated authority on receipt of declaration shall issue, a receipt in acknowledgement thereof.

4. Form of certificate.-

The certificate under sub-section (2) of section 96, stating full and final settlement of tax arrears, shall be issued in Form 2;

5. Sum payable under the Scheme.-

Any sum payable under the Scheme shall be paid in cash.

Click here for [FORM 1](#)

(FORM OF DECLARATION UNDER SECTION 94 OF THE FINANCE ACT, 2008 IN RESPECT OF DISPUTE RESOLUTION SCHEME, 2008)

Click here for [FORM 2](#)

(CERTIFICATE FOR FULL AND FINAL SETTLEMENT OF TAX ARREARS UNDER SECTION 96 (2) OF THE FINANCE ACT, 2008 IN RESPECT OF DISPUTE RESOLUTION SCHEME, 2008)