

Amendment to **Circular No. 1071/4/2019-CX.8**

**F.No.267/78/2019/CX-8-Pt. III**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Indirect Taxes and Customs**

Dated, the 29<sup>th</sup> May, 2020.

To

The Principal Chief Commissioner/Chief Commissioner (All)  
The Principal Director Generals/Director Generals (All).

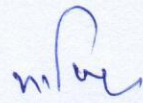
Dear Madam/Sir,

**Subject: Amendment to Circular No. 1071/4/2019-CX.8 dated 27th August, 2019 issued vide file of even number - reg.**

As you are aware, certain provisions of Section 127 of the Finance (No.2) Act, 2019 were amended by the Central Government vide "The Taxation and Others Laws (Relaxation of certain Provisions) Ordinance, 2020 (No. 2 of 2020)", dated 31st May, 2020. In pursuance of the said amendments, the SVLDRS Rules, 2019 were also amended vide Notification No. 01/2020 dated 14th May, 2020 issued vide F.No. 267/50/2020-CX.8.

2. In view of the above, I am directed to say that the following paras in Circular No. 1071/4/2019-CX.8 dated 27th August, 2019 (herein after referred as the said Circular) stand amended to the extent as mentioned below: -

- (i). In para 7, in line 8, of the said circular, for the words " within 90 days", the words, figures and letters "on or before the 30th day of June, 2020" shall be substituted.
  - (ii). In para 10(j), in line 2, of the said circular, for the words "within a period of thirty days", the words, figures and letters "on or before the 30th day of June,2020" shall be substituted.
  - (iii). In para 11(iii), in line 1, of the said circular for the words " though this Scheme provides a period of sixty days of the Designated Committee to decide on declaration filed by a taxpayer", the words, figures and letters "though this Scheme provides that the Designated Committee shall decide on declaration filed by a taxpayer on or before the 31st day of May,2020" shall be substituted.
3. Difficulty, if any, in implementation of this Circular may be brought to the notice of the Board. Hindi version would follow.

  
29.05.2020

(Mazid Khan)

OSD/Deputy Commissioner (CX)