User Manual
On
Tax Dispute Online Tracking System
TDOTS Module

Version v.0.1

Prepared by
Directorate of Legal Affairs
Rajendra Bhawan, New Delhi
FOREWARD

Tax Dispute Online Tracking System (TDOTS) is an online dispute resolution tracking system developed for online monitoring of the tax disputes and tracking resolution proceedings. This tax dispute tracking system is a result of immense hard work and wisdom of Sh. Sanjeev Srivastava, Commissioner of Customs (Export), ICD Tughlakabad in conjunction with Directorate of Data Management.

TDOTS manual has been prepared to guide the TDOTS module users for proper uploading of data in TDOTS module to ensure efficient monitoring of proceedings of dispute resolution. This manual will also help the users of TDOTS module to track the proceeding of individual cases thereby ensuring transparency and accountability.

Any correction, suggestions, queries with regard to information furnished in TDOTS manual may kindly be forwarded to Directorate of Legal Affairs, CBEC via email at dla-rev@nic.in under the subject TDOTS manual v.0.1.

TEAM (TDOTS)
Directorate of Legal Affairs
Department of Revenue, CBEC
Ministry of Finance
# INDEX

<table>
<thead>
<tr>
<th>Topic</th>
<th>Page No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. How to access TDOTS module</td>
<td>1</td>
</tr>
<tr>
<td>2. About Tax Dispute Online Tracking System (TDOTS) module</td>
<td>3</td>
</tr>
<tr>
<td>3. Dispute Resolution Proceeding</td>
<td>4</td>
</tr>
<tr>
<td>4. Issue of Show Cause Notice</td>
<td>6</td>
</tr>
<tr>
<td>5. Disposal Other Than By Adjudication</td>
<td>11</td>
</tr>
<tr>
<td>6. Disposal by way of Adjudication</td>
<td>15</td>
</tr>
<tr>
<td>7. Appeal to Commissioner (Appeal)</td>
<td>22</td>
</tr>
<tr>
<td>8. Appeal to CESTAT</td>
<td>27</td>
</tr>
<tr>
<td>9. Appeal to High Court</td>
<td>32</td>
</tr>
<tr>
<td>10. Appeal to Supreme Court</td>
<td>37</td>
</tr>
<tr>
<td>11. Appeal to Govt. of India</td>
<td>40</td>
</tr>
<tr>
<td>12. Refund, Rebate and Drawback</td>
<td>44</td>
</tr>
<tr>
<td>13. Recoveries</td>
<td>47</td>
</tr>
<tr>
<td>14. Report</td>
<td>50</td>
</tr>
<tr>
<td>15. Important Instructions</td>
<td>51</td>
</tr>
</tbody>
</table>

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1. How To Access TDOTS Module

The TDOTS module is available on CBEC DDM website. To access the TDOTS module on CBECDDM website kindly follow the below mentioned steps:

Step 1: Go to CBEC DDM website http://www.cbecddm.gov.in/index.aspx. Click on MIS LOGIN.
Step 2: You will now arrive at the MIS login screen as shown below. Login with your credentials and make sure that Post GST has been selected on the logon screen.

Step 3: After logging in to the MIS portal you will arrive at the Home page as shown below. Select TDOTS as highlighted.
2. About Tax Dispute Online Tracking System (TDOTS) module

- The TDOTS module is integrated on the CBEC DDM website and can be reached by following the steps mentioned in the previous chapter.

- On reaching the TDOTS module home page, a list of options can be seen on the left hand side of the page. These options broadly classify various stages of life of Dispute resolution proceedings starting from its origination to its final disposal and are arranged accordingly.

- Each stage has a tab and clicking on each tab displays a form in which information in respect of that tab has to be entered by the user. (In case of no tab, clicking on stage itself opens up the form in respect of that stage)

  Example: The “Disposal by way of Adjudication” stage has three tabs viz. “Disposal by way of Adjudication”, “Prosecution” and “Review”.

- With the initiation/advancement in Dispute Resolution Proceeding each of the stage needs to be filled/updated by a relevant user in the concerned Office handling/liaisoning proceedings at a particular stage of Dispute Resolution. Each stage can be clicked to access the forms under various Tabs for uploading information in respect of that stage.

  NOTE: A particular Dispute Resolution Proceeding is identified using SCN No./ Ref No. Therefore, no two Dispute Resolution Proceeding can have the same SCN No. / Ref No.

- On each form in a Tab, a submit/update and a clear button has been provided. Submit/ Update button can be used to submit the information entered in the form.

  NOTE: The information entered in a form cannot be submitted unless all the mandatory fields are entered correctly.

- Clear button can be used to clear the form i.e. the data entered in the form would be cleared for re-entry of the details. It does not clear the data which has already been submitted unless an update option has been provided.

  NOTE: The information once submitted cannot be changed unless update button is provided in the form. Therefore, it is recommended that information entered in a form must be thoroughly checked before submitting.

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3. Dispute Resolution Proceeding

This stage represents the beginning of a Dispute Resolution Proceeding. A dispute may broadly originate out of four (4) actions viz. Investigation, Audit objection, Scrutiny Assessment and By way of Remand. Accordingly, a TDOTS module user will have to enter the following details in respect of this form as per the explanation provided:

1. The name of the Noticee as per the relevant documents.
   
   **NOTE:** It is a mandatory field.

2. Select the reason for origination of a Dispute from the drop down menu as per relevant documents.
   
   **NOTE:** It is a mandatory field.

3. Select whether the Show Cause Notice has been issued in the dispute.
   
   **NOTE:** It is a mandatory field.

4. In case a SCN has been issued, select the type of SCN issued by the Department and the SCN reference number as mentioned on the SCN. In case no SCN has been issued, enter the reference no. for identification of dispute as per relevant documents.
   
   **SCN/Reference No.**

   **NOTE:** SCN reference number could be a file number or any other alpha-numeric number used by the office for identification of SCN. No two SCN can have same SCN/Reference number.

   **NOTE:** It is a mandatory field.
5. Select the Tax matter related to the SCN.

**NOTE:** It is a mandatory field.

6. Based on the Tax selected in the previous option, user will get options to select zone name. Select the concerned zone from which the SCN has been issued.

**NOTE:** It is a mandatory field.

7. Based on the Tax and Zone name selected in the previous options, user will get a list of Commissionerate names. Select the Commissionerate name from which the SCN has been issued.

**NOTE:** It is a mandatory field.

8. User may upload any document relevant to origination of a Dispute **excluding SCN**. The documents can be uploaded as PDF files, image files or in excel format. **However, it should be noted that the file size should not be more than 1 MB.**

**NOTE:** It is a mandatory field.

9. Any additional relevant remarks can be submitted for future references.

**NOTE:** It is a mandatory field.
4. Issue of Show Cause Notice

This stage represents the issuing of Show Cause Notice to a Noticee. In case a SCN has been issued, the same needs to be submitted in the previous stage and the details of SCN issued needs to be entered in this stage under the “Issue of Show Cause Notice” Tab. On initiation of adjudication proceedings the file number and other details related to adjudication proceedings needs to be updated by the user in the concerned office under the “Update Adjudication File No.” Tab.

**NOTE:** All fields with a red asterisk (*) are mandatory fields.

The following field needs to be entered by the relevant user under “Issue of Show Cause Notice” Tab:

1. The SCN reference number needs to be entered by the user.

   **SCN No.** *

   The following field needs to be entered by the relevant user:

   **Name of Noticee**

   **NOTE:** It is a mandatory field.

   **NOTE:** SCN reference number could be a file number or any other alpha-numeric number used by the office for identification of SCN. No two SCN can have same SCN/Reference number.

2. After entering the SCN no. the name of the noticee should appear automatically.

3. Enter the Assessee registration number and address as per relevant documents/records.

   **Assessee Registration No.**
   **Address** *

   **NOTE:** Address is a mandatory field.

4. Enter the SCN date as mentioned on the SCN.

   **SCN Date** *

   **NOTE:** It is a mandatory field.
5. Enter the date of receipt of SCN by the Noticee as mentioned on receiving or any other related document.

NOTE: It is a mandatory field.

6. Select the Tax category related to the matter for which SCN has been issued. In case of others, user will have to specifically enter the category of Tax involved.

NOTE: It is a mandatory field.

7. Select the appropriate mode by which the SCN is serviced to the Noticee.

NOTE: In case of multiple modes of service, the last mode which confirms the actual receiving of SCN by the noticee must be entered.

NOTE: It is a mandatory field.

8. Select the options that are relevant to the matter and represents the issue involved from the drop down.

NOTE: Here multiple options can be selected by the user to appropriately identify all the issues involved.

NOTE: It is a mandatory field.
9. Select the designation of the authority issuing the SCN.

**NOTE:** It is a mandatory field.

10. Enter amount that is involved in the matter as per the SCN. **NOTE:** It is a mandatory field.

11. In case goods are seized by the Department, enter the value of goods determined after valuation.

12. Period of demand can be mentioned by selecting the **from date** and the **to date** as per the SCN.

**NOTE:** It is a mandatory field.

13. Select the basis for issuing SCN by the Department.

**NOTE:** It is a mandatory field.

14. Select the designation of the Adjudication authority in the matter from the drop down.

**NOTE:** It is a mandatory field.

15. Enter the e-mail and mobile number of the noticee, if available, as per records/relevant documents.
16. User may upload SCN and other related documents as PDF file, image file or in excel format. **However, it should be noted that the file size should not be more than 1 MB.**

17. Enter in brief the facts of the matter/issue involved for quick reference.

**NOTE:** It is a mandatory field.

18. Any additional relevant remarks can be submitted for future references.

**NOTE:** It may be noted that under the “Issue of Show Cause Notice” Tab, the details in respect of an SCN once submitted cannot be changed in future. Therefore, users are requested to go through the details carefully before submitting.

On initiation of adjudication proceedings the file number and other details related to adjudication proceedings needs to be entered by the relevant user under the “Update Adjudication File No.” Tab:

1. The SCN reference number needs to be entered by the user.

   **SCN No.**

   **NOTE:** It is a mandatory field.

   **NOTE:** SCN reference number could be a file number or any other alpha-numeric number used by the office for identification of SCN. No two SCN can have same SCN/Reference number.

2. After entering the SCN no., the name of the noticee and SCN date should appear automatically.
3. Select the designation of the SCN issuing authority.

**NOTE:** It is a mandatory field.

4. Enter the file no. issued by the office of the Adjudicating authority in respect of the SCN so entered.

**NOTE:** It is a mandatory field.

5. Select the corrigendum dates for [all] the corrigendums issued (if any).

**NOTE:** User, if required, may select multiple corrigendum dates.

6. Select the designation of the Adjudicating Authority.

**NOTE:** It is a mandatory field.

7. User may upload the scanned/soft copy of adjudication file in pdf/ image/ excel format. **However, it should be noted that the file size should not be more than 1 MB.**

8. Any additional relevant remarks can be submitted for future references.

**NOTE:** It may be noted that under the “Update Adjudication File No.” Tab, the adjudication file no. in respect of a particular SCN, once updated cannot be changed; however, other fields can be updated.

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5. Disposal Other Than By Adjudication

This stage represents disposal of Dispute Resolution proceedings other than by Adjudication for any of the four reasons viz. Transfer to call book, Transfer to other jurisdiction, Tagged with other SCN and Transfer to call book, Tagged with other SCN and not transfer to call book. Corresponding to each of the reason selected the relevant user will have to enter different data as per the explanation below:

1. The SCN reference number needs to be entered by the user.
   SCN No. *

   NOTE: It is a mandatory field.

   NOTE: SCN reference number could be a file number or any other alpha-numeric number used by the office for identification of SCN. No two SCN can have same SCN/Reference number.

2. After entering the SCN no. the name of the noticee should appear automatically.

3. Select the reason for disposal of Dispute Resolution proceeding other than by Adjudication.

   NOTE: For different options selected at the previous point, user will have to enter different information. To avoid any confusion, users are advised to refer to this manual while entering data in respect of this section.

4. For each of the option mentioned in the ‘Specify Reasons for other Disposal’ dropdown the information to be entered by the user as detailed below:

   **Case-A** “Transfer to call book” selected – User will have to select the reason for transferring the dispute to call book and reason for taking out of the call book from the options as shown below:
A.1 If “Pending Before Appellate Authority” has been selected as reason for transferring to call book, the user will have to enter the following information:

- The name/designation of the Appellate Authority.
- Appeal No. as per the relevant documents.
- Date of filing.

On disposal of dispute under this category, user will update this matter by selecting “Matter Decided by Appellate Authority” under reason for taking out of call book and enter the following fields:

- Order No. as mentioned in the order of the Appellate Authority.
- Order Date as mentioned in the order of the Appellate Authority.

A.2 If “Injunction by court” has been selected as reason for transferring to call book, the user will have to enter the following information:

- The name of the court.
- Petition No. as issued by the concerned court.

On disposal of dispute under this category, user will update this matter by selecting “Final Order of Court” under reason for taking out of call book and enter the following fields:

- Order No. as mentioned in the order of the Appellate Authority.
- Order Date as mentioned in the order of the Appellate Authority.

A.3 If “Reference to the Board” has been selected as reason for transferring to call book, the user will have to enter the following information:

- Date on which matter was referred to the Board as per records.
- Reference No. as per relevant documents.
On disposal of dispute under this category, user will update this matter by selecting “Classification of the Board” under reason for taking out of call book and enter the following fields:

- Date as mentioned on the reply document received from Board in respect of the matter referred to the board.

A.4 If “CAG Audit Objection” has been selected as reason for transferring to call book, the user will have to enter the following information:

- Objection No. as per relevant documents.
- Date of final disposal of all points of Objection.

On disposal of dispute under this category, user will update this matter by selecting “Audit Objection Finalization” under reason for taking out of call book and enter the following fields:

- Enter the date of Finalization of Audit Objection i.e. when all the para wise points of objection are finally settled.

NOTE: In respect of disposal by any of the ways mentioned at point A.1, A.2, A.3 or A.4, after taking the dispute matter out of call book, the relevant user will proceed with entering information in respect of Adjudication proceedings or any other stage of Dispute Resolution.

A.5 If “Settlement Commission” has been selected as reason for transferring to call book, the user will have to enter the following information:

- Date on which matter was admitted in Settlement Commission as per relevant documents.
- Order No. as mentioned in the order of Settlement Commission.

On disposal of dispute under this category, user will update this matter by selecting “Disposed Off Settlement Commission” under reason for taking out of call book and enter the following fields:

- Select whether the order passed by Settlement Commission is accepted by the Party.
- In case the order of Settlement Commission is not accepted by the Party, enter the Writ Petition filed by the Party.
Case-B “Transfer to other Jurisdiction” selected – User will enter the Adjudication File No. as issued by the office of Adjudicating Authority in new Jurisdiction.

NOTE: It is a mandatory field.

NOTE: In case an SCN is transferred to a new Jurisdiction, a relevant user in the office of Adjudicating Authority in the new jurisdiction will update the Adjudication file no. in the “Update Adjudication File No.” Tab at “Issue of Show Cause Notice” stage and will proceed further by updating Adjudication proceedings in the “Disposal by way of Adjudication” stage.

Case-C “Tagged with other SCN and Transferred to Call Book” selected – User will enter the new SCN no. as mentioned on the SCN.

The remaining information to be entered is as detailed at points A.1, A.2, A.3 & A.4 under Case A previously.

Case-D “Tagged with other SCN and not Transferred to Call Book” selected – User will enter the new SCN no. as mentioned on the SCN.

The remaining information to be entered is as detailed at points A.1, A.2, A.3 & A.4 under Case A previously.

NOTE: In respect of Case C & D it should be noted that if an [old] SCN has been tagged with another [new] SCN, the future proceedings of the other [new] SCN will represent the proceedings in the current [old] SCN and the same shall be used for tracking the proceedings in respect of [old] SCN.

Case-E “Others” selected – User will enter the other reason for disposal of dispute other than by adjudication.

5. Any additional relevant remarks can be submitted for future references.

6. User may upload the scanned/soft copy of adjudication file in pdf/ image/ excel format. However, it should be noted that the file size should not be more than 1 MB.

NOTE: Since matter has been disposed other than by Adjudication, user may upload documents relevant to the proceedings of dispute resolution under this category.

NOTE: Since an Update button has been provided, user should update the information along with the proceedings and can change the information at any later time.

****
6. Disposal by way of Adjudication

This stage represents disposal of Dispute Resolution proceedings by Adjudication and its subsequent review by the Department. In case prosecution has been recommended by the Adjudicating Authority the information regarding the same has to be entered by the user. The different tabs under this section are explained below.

After disposal of a Dispute Proceedings by way of Adjudication, the following information has to be submitted by the relevant user:

1. The SCN reference number needs to be entered by the user.

   SCN No./ Ref No.
   
   SCN No

   NOTE: SCN reference number could be a file number or any other alpha-numeric number used by the office for identification of SCN. No two SCN can have same SCN/Reference number.

2. After entering the SCN no. the name of the noticee should appear automatically.

3. Enter the date on which reply was received from the noticee as mentioned in relevant records.

4. In case the reminders were issued, enter the dates of all the reminders as mentioned in the letters.

   NOTE: If required, user may select multiple reminder dates.

5. Select whether Personal Hearing was asked for.
6. In case Personal Hearing was asked for, enter the letter issue dates as per record.

**NOTE:** User may select multiple dates in case multiple letters were issued.

7. Enter the dates of Personal Hearing as mentioned in the letters or any other related documents.

**NOTE:** User may select multiple dates.

8. Enter the dates on which Personal Hearings were held as per the relevant documents.

**NOTE:** User may select multiple dates.

9. Enter the last date on which the Personal Hearing was concluded.

10. Enter the Order No. as mentioned in the order of the Adjudicating Authority.

11. Enter the date as mentioned in the order of the Adjudicating Authority.

12. Enter the date of dispatch of order of Adjudicating Authority as per the dispatch register or any other record so maintained for this purpose.
13. Select appropriate option/s in order to encompass all the points in decisions passed in the order of the Adjudicating Authority.

**NOTE:** User may select multiple options to represent whole of the order passed by the Adjudicating Authority.

14. Enter the amount of duty confirmed as per the order of the Adjudicating Authority.

15. Enter the amount of Fine Imposed (if any) as per the order of the Adjudicating Authority.

16. Enter the amount of Penalty Imposed (if any) as per the order of the Adjudicating Authority.

17. Select an appropriate option as per the order of the Adjudicating Authority.
18. User may upload the scanned/soft copy of adjudication file in pdf/ image/ excel format. **However, it should be noted that the file size should not be more than 1 MB.**

19. Any additional relevant remarks can be submitted for future references.

If prosecution has been recommended by the Adjudicating Authority, the details of the same has to be entered by the relevant user with the proceedings of prosecution as explained below:

1. The SCN reference number needs to be entered by the user.
   
   **SCN No./ Ref No.**
   
   **SCN No**

   **NOTE:** It is a mandatory field.

   **NOTE:** SCN reference number could be a file number or any other alpha-numerical number used by the office for identification of SCN. No two SCN can have same SCN/Reference number.

2. After entering the SCN no. the name of the noticee should appear automatically.

3. Enter the date, as mentioned on related documents, of sanctioning of prosecution.

4. Enter the date, as mentioned on related documents, of launching of prosecution.

5. Enter date of passing of final order of prosecution as mentioned in the order.
7. Select the option to identify the order of prosecution.

8. Brief of the sentence awarded, in case sentence is awarded in prosecution order.

9. Select ‘Yes’ if the party has appealed against the prosecution order.

10. Select the forum in which the party has filed an appeal against the prosecution order.

11. Any additional relevant remarks can be submitted for future references.

NOTE: Since Update button is available in the form, information in respect of “Prosecution” Tab can be updated at a later time.

When an order is passed by the Adjudicating Authority the same is reviewed by a Reviewing Authority for future action. The details of the same has to be entered by the relevant user while the order of Adjudicating Authority is being reviewed as explained below:

1. The SCN reference number needs to be entered by the user.

   SCN No./ Ref No.

   SCN No

NOTE: SCN reference number could be a file number or any other alpha-numeric number used by the office for identification of SCN. No two SCN can have same SCN/Reference number.
2. After entering the SCN no. the name of the noticee should appear automatically.

3. Select the Reviewing Authority which is reviewing the order passed by Adjudicating Authority.

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<td>Committee of Chief Commissioner</td>
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<th>Whether Accepted by reviewing authority</th>
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<th>Date of Appeal</th>
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4. Enter the Order in Original (OIO) No. as mentioned in the order passed by the Adjudicating Authority or any other related document.

5. Select the date of receipt of OIO in the office of Reviewing Authority as per the inward register or relevant document.

6. Enter the date of passing of order by the Reviewing Authority as mentioned in the related documents.

7. Enter the last date for filing of appeal against the order passed by the Adjudicating Authority.

8. Select whether the order of the Adjudicating Authority has been accepted by the Reviewing Authority.

9. In case the order of the Adjudicating Authority has been accepted, select the appropriate option for basis of acceptance of order.

10. Enter the date of filing of appeal in case order of the Adjudicating Authority has not be accepted by the Reviewing Authority and an appeal against the same has been filed.
11. Select the Appellate Forum in case an appeal has been filed against the order passed by the Adjudicating Authority.

12. Enter the Appeal No. as issued by the Appellate Forum.

13. Any additional relevant remarks can be submitted for future references.

**NOTE:** Since Update button is available in the form, information in respect of this Tab can be updated at a later time.

****
7. Appeal to Commissioner (Appeal)

This stage represents disposal of Dispute Resolution proceedings by order of Commissioner (Appeal) and its subsequent review by the Department. The different tabs under this section are explained below.

When an order is passed by the Adjudicating Authority (below the rank of Commissioner) the appeal against the same lies with Commissioner (Appeal). After an order is passed by Commissioner (Appeal) the details of the same has to be entered by relevant user as explained below:

1. The SCN reference number needs to be entered by the user.
   
   **SCN No.**
   
   **NOTE:** SCN reference number could be a file number or any other alpha-numeric number used by the office for identification of SCN. No two SCN can have same SCN/Reference number.

2. Select whether the appeal to Commissioner (Appeal) has been filed by the Department or the Party.

3. After entering the SCN no. the name of the noticee should appear automatically.

4. Enter the Order in Original (OIO) No. as mentioned in the order or any other related document against which an appeal has been filed with Commissioner (Appeal).

5. Enter the OIO date as mentioned in the order or any other related document.
6. Enter the Appeals number as issued by office of Commissioner (Appeal).

7. Enter the date of filing appeal against the order of Adjudicating Authority in office of Commissioner (Appeal).

8. Enter the amount of Pre-Deposit made by the party as per rule as mentioned in related documents.

9. Select whether Personal Hearing was asked for by Commissioner (Appeal).

10. In case Personal Hearing was asked for, enter the letter issue dates as per record.

**NOTE:** User may select multiple dates in case multiple letters were issued.

11. Enter the dates of Personal Hearing as mentioned in the letters or any other related documents.

**NOTE:** User may select multiple dates.

12. Enter the dates on which Personal Hearings were held.

**NOTE:** User may select multiple dates.

13. Enter the last date on which the Personal Hearing was concluded.

14. Enter the order no. as mentioned in the order passed by the Commissioner (Appeal).

15. Enter the order date as mentioned in the order passed by the Commissioner (Appeal).

16. Enter the date of service of order on the **respondent** against which an appeal has been filed with Commissioner (Appeal) as mentioned on the receiving or any other related document.
17. Enter the amount of duty adjudged in order of Commissioner (Appeal).

18. Enter the fine imposed (if any) on the party in order of Commissioner (Appeal).

19. Enter the penalty imposed (if any) on the party in order of Commissioner (Appeal).

20. Select appropriate option/s in order to encompass all the points in decisions passed in the order of Commissioner (Appeal).

**NOTE:** User may select multiple options to represent whole of the order passed by Commissioner (Appeal).

21. User may upload a copy of order passed by Commissioner (Appeal) in pdf/ image/ excel format. However, it should be noted that the file size should not be more than 1 MB.
22. Enter the decision passed in brief by Commissioner (Appeal) for future/immediate references.

23. Any additional relevant remarks can be submitted for future references.

When an order is passed by the Commissioner (Appeal) the same is reviewed by a Reviewing Authority for future action. The details of the same has to be entered by the relevant user after the order of Commissioner (Appeal) has been reviewed as explained below:

1. The SCN reference number needs to be entered by the user.

   **SCN No.**

   [Input field for SCN No.]

   **NOTE:** SCN reference number could be a file number or any other alpha-numeric number used by the office for identification of SCN. No two SCN can have same SCN/Reference number.

2. After entering the SCN no. the name of the noticee should appear automatically.

3. Select the Reviewing Authority reviewing the order of Commissioner (Appeals).

   [Select dropdown for Reviewing Authority with options: Commissioner, Committee of Commissioner, Committee of Chief Commissioner]

4. Enter the Order in Appeal (OIA) No. as mentioned in the order passed by Commissioner (Appeal) or any other related document.
5. Select the date of receipt of OIA in the office of Reviewing Authority as per the inward register or relevant document.

6. Enter the date of passing of order by the Reviewing Authority as mentioned in the related documents.

7. Enter the last date of filing appeal against the order passed by the Commissioner (Appeal) Authority.

8. Select whether the order passed by Commissioner (Appeal) accepted by the Reviewing Authority.

9. In case the order of Commissioner (Appeal) has been accepted by the Reviewing Authority, select the basis of acceptance.

10. Enter the date of filing of appeal in case order of Commissioner (Appeal) has not be accepted by the Reviewing Authority and an appeal against the same has been filed.

11. Enter the name of the Appellate Forum in case an appeal has been filed against the order passed by the Commissioner (Appeal).

12. Enter the Appeal No. as issued by the Appellate Forum.

13. Any additional relevant remarks can be submitted for future references.
8. Appeal to CESTAT

This stage represents disposal of Dispute Resolution proceedings by order of CESTAT and its subsequent review by the Department. The different tabs under this section are explained below.

When an order is passed by the Commissioner (Appeal) or an SCN is adjudged by Adjudicating Authority of the rank of Commissioner, an appeal against the same lies with CESTAT. After an order is passed by CESTAT the details of the same has to be entered by relevant user as explained below:

1. The SCN reference number needs to be entered by the user.

   SCN No. *
   
   NOTE: SCN reference number could be a file number or any other alpha-numeric number used by the office for identification of SCN. No two SCN can have same SCN/Reference number.

2. Select whether the appeal in CESTAT has been filed by the Department or the Party.

3. After entering the SCN no. the name of the noticee should appear automatically.

4. Enter the Appeal number as issued by CESTAT.

5. Enter the date of filing appeal in CESTAT as mentioned in the related documents.
7. Enter the order no. as mentioned in order against which an appeal has been filed in CESTAT.

8. Select the date as mentioned in the order against which an appeal is filed in CESTAT.

9. Enter the date of service of order on the **respondent** against which an appeal has been filed in CESTAT as mentioned on the receiving or any other related document.

10. Enter the amount of Pre Deposit made by the party as per rule as per records.

11. Enter the date of passing of order by the CESTAT.

12. Select appropriate option/s in order to encompass all the points in decision passed in the order of CESTAT.

**NOTE:** User may select multiple options to represent whole of the order passed by CESTAT.

13. Enter the decision passed in brief by CESTAT for future/immediate references.
14. Enter the amount of duty adjudged in order of CESTAT.

15. Enter the fine imposed (if any) on the party in order of CESTAT.

16. Enter the penalty imposed (if any) on the party in order of CESTAT.

17. Select the Miscellaneous Application, if any, filed during the proceedings of an appeal in CESTAT. In case of ‘Others’, kindly specifically mention the name of the Miscellaneous Application so filed.

18. User may upload a copy of order passed by CESTAT in pdf/ image/ excel format. **However, it should be noted that the file size should not be more than 1 MB.**

19. Any additional relevant remarks can be submitted for future references.

When an order is passed by CESTAT the same is reviewed by a Reviewing Authority for future action. The details of the same has to be entered by the relevant user after the order of CESTAT has been reviewed as explained below:

1. The SCN reference number needs to be entered by the user.
NOTE: SCN reference number could be a file number or any other alpha-numeric number used by the office for identification of SCN. No two SCN can have same SCN/Reference number.

2. Select the Reviewing Authority reviewing the order of CESTAT.

3. Enter the order no. as mentioned in the CESTAT order or any other related document which is being reviewed.

4. Select the date of receipt of copy of Order of CESTAT in the office of Reviewing Authority as per the inward register or relevant document.

5. Enter the date of passing of order by the Reviewing Authority as mentioned in the related documents.

6. Enter the last date of filing appeal against the order passed by the CESTAT.

7. Select whether the order passed by CESTAT accepted by the Reviewing Authority.

8. In case the order of CESTAT has been accepted by the Reviewing Authority, select the basis of acceptance.

9. In case order of CESTAT is not accepted by the Reviewing Authority, select the appellate forum where appeal against the same is filed.

10. In case appeal has been filed in High Court, select the name of the High Court where the appeal has been filed.
11. Enter the date of filing of appeal as mentioned in the related documents.

12. Enter the appeal number as issued by the Appellate Forum (High Court).

13. In case an appeal is proposed to be filed in Supreme Court, the proposal for the same is to be approved by the Board. Enter the date of submitting proposal before the Board for filing of appeal in Supreme Court.

14. Enter the date of decision (whether approved or not) taken by Board as mentioned in the related documents.

15. Select whether the proposal for filing of appeal against the order of CESTAT in Supreme Court has been agreed by the Board.

16. In case proposal has been approved and the appeal has been filed in the Supreme Court, enter the appeal number issued by the Supreme Court as mentioned in the related documents.

17. Enter the date of filing of appeal in the Supreme Court as mentioned in the related documents.

18. Any additional relevant remarks can be submitted for future references.

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9. Appeal to High Court

This stage represents disposal of Dispute Resolution proceedings by order of High Court and its subsequent review by the Department. The different tabs under this section are explained below.

When an order is passed by the CESTAT, an appeal against the same lies with High Court. After an order is passed by High Court the details of the same has to be entered by relevant user as explained below:

1. The SCN reference number needs to be entered by the user.

   SCN No. *

   NOTE: SCN reference number could be a file number or any other alpha-numeric number used by the office for identification of SCN. No two SCN can have same SCN/Reference number.

2. Select whether the appeal in High Court has been filed by the Department or the Party.

3. After entering the SCN no. the name of the noticee should appear automatically.

4. Enter the order no. and date as mentioned in the order against which an appeal has been filed in High Court.

5. Select the name of the High Court where appeal against order of CESTAT is filed.

6. Select the nature of petition filed.
7. Enter the petition number issued by High Court as mentioned in the related documents.

8. Enter the date of filing of petition as mentioned in the related documents.

9. Select the appropriate option/s that is/ are challenged by the order passed by CESTAT (or any other Authority). In case of others, user will have specifically enter the order/ provision challenged by the order of CESTAT (or any other Authority).

**NOTE:** User may select multiple options in case the order passed by CESTAT (or any other Authority) challenges multiple provisions/orders.

10. Select appropriate option/s in order to encompass all the points in decision passed in the order of High Court.

**NOTE:** User may select multiple options to represent whole of the order passed by High Court.
11. Enter the stay order no. if granted by Court.

12. Enter the date of service of order on the **respondent** against which an appeal has been filed in High Court as mentioned on the receiving or any other related document.

13. Enter the date of final order of High Court in the appeal.

14. Enter the amount of duty adjudged in order of High Court.

15. Enter the fine imposed (if any) on the party in order of High Court.

16. Enter the penalty imposed (if any) on the party in order of High Court.

17. Any additional relevant remarks can be submitted for future references.

18. Upload a copy of order passed by High Court in pdf/image/excel format. **However, it should be noted that the file size should not be more than 1 MB.**

When an order is passed by High Court the same is reviewed by a Reviewing Authority for future action. The details of the same has to be entered by the relevant user after the order of High Court has been reviewed as explained below:
1. The SCN reference number needs to be entered by the user.

SCN No.

NOTE: SCN reference number could be a file number or any other alpha-numeric number used by the office for identification of SCN. No two SCN can have same SCN/Reference number.

2. Select the Reviewing Authority reviewing the order of High Court.

3. Enter the Petition no. as mentioned in the High Court order or any other related document which is being reviewed.

4. Select the date of receipt of copy of Order of High Court in the office of Reviewing Authority as per the inward register or relevant document.

5. Enter the last date for filing of appeal against the order of the High Court.

6. Enter the date on which Reviewing Authority passed the order as mentioned in the related documents.

7. Select whether the order passed by High Court accepted by the Reviewing Authority.

8. In case the appeal against the order of High Court is accepted by the Reviewing Authority, select the basis of acceptance.

9. In case order of High Court is not accepted by the Reviewing Authority and an appeal against the same has been filed, enter the date of filing of appeal as mentioned in the related documents.
10. Enter the name of the Appellate forum in which appeal against the order of High Court has been filed.

11. Enter the appeal number as issued by the Appellate Forum.

12. Any additional relevant remarks can be submitted for future references.
10. Appeal to Supreme Court

This stage represents disposal of Dispute Resolution proceedings by order of Supreme Court. The different tabs under this section are explained below.

When an order is passed by the High Court or CESTAT (in identified category of cases), an appeal against the same lies with Supreme Court. After an order is passed by Supreme Court the details of the same has to be entered by relevant user as explained below:

1. The SCN reference number needs to be entered by the user.
   SCN No. *

   NOTE: SCN reference number could be a file number or any other alpha-numeric number used by the office for identification of SCN. No two SCN can have same SCN/Reference number.

2. Select whether the appeal in Supreme Court has been filed by the Department or the Party.

3. After entering the SCN no. the name of the noticee should appear automatically.

4. Enter the Order/Petition No. against which an appeal is filed in Supreme Court.

5. Select the Order/Petition date as mentioned in the Order/Petition or any other relevant document.

6. Select the nature of petition filed in Supreme Court.

7. Enter the petition number issued by the Supreme Court as mentioned in the related documents.
8. Enter the date of filing of petition as mentioned in the related documents.

9. Enter stay Order No. if granted by the Court.

10. Enter the date of service of order on the respondent against which an appeal has been filed in Supreme Court as mentioned on the receiving or any other related document.

11. Select the appropriate provision/order that is/ are challenged by the order passed by High Court. In case of others, user will have to specifically enter the order/provision challenged by the order of High Court.

**NOTE:** User may select multiple options in case the order passed by High Court challenges multiple provisions/orders.

12. Select appropriate option/s in order to encompass all the points in decision passed in the order of Supreme Court.

**NOTE:** User may select multiple options to represent whole of the order passed by Supreme Court.
13. Enter the amount of duty adjudged in order of the Supreme Court.

14. Enter the fine imposed (if any) on the party in order of the Supreme Court.

15. Enter the penalty imposed (if any) on the party in order of the Supreme Court.

16. Enter the date of passing of final order by the Supreme Court in the current appeal as mentioned in the order.

17. Enter the pre-deposit made by the Party as per rule, as mentioned in related documents.

18. Upload a copy of order passed by the Supreme Court in pdf/ image/ excel format. **However, it should be noted that the file size should not be more than 1 MB.**

19. Any additional relevant remarks can be submitted for future references.
11. Appeal to Govt. of India

This stage represents disposal of Dispute Resolution proceedings by order of High Court and its subsequent review by the Department. The different tabs under this section are explained below.

When an order is passed by the Supreme Court, an appeal in special cases against the same may be preferred by the aggrieved to Govt. of India. After an order in the appeal preferred to Govt. of India has been passed the details of the same has to be entered by relevant user as explained below:

1. The SCN reference number needs to be entered by the user.
   SCN No. *

   NOTE: SCN reference number could be a file number or any other alpha-numeric number used by the office for identification of SCN. No two SCN can have same SCN/Reference number.

2. Select whether the appeal to Government of India has been filed by the Department or the Party.

3. After entering the SCN no. the name of the noticee should appear automatically.

4. Enter the order no. and date as mentioned in the order against which an appeal has been filed in High Court.

5. Enter the Appeal number as issued by the concerned office of Government of India.

6. Enter the date of filing appeal to Government of India as mentioned in the related documents.
7. Enter the amount of pre-deposit made by the Party as per rule, as mentioned in the relevant documents.

8. Enter the order number as mentioned in the order of Government of India.

9. Enter the order date against which appeal is filed before Government of India.

10. Enter the date of servicing of order on the Party as mentioned on the receiving or any other related document.

11. Select appropriate option(s) in order to encompass all the points in decision passed in the order of Government of India.

   **NOTE:** User may select multiple options to represent whole of the order passed by Government of India.

12. Enter the decision passed in brief by Government of India for future/immediate references.
13. Enter the amount of duty adjudged in order of Government of India.

14. Enter the fine imposed (if any) on the party in order of Government of India.

15. Enter the penalty imposed (if any) on the party in order of Government of India.

16. Upload a copy of order passed by Government of India in pdf/ image/ excel format. **However, it should be noted that the file size should not be more than 1 MB.**

17. Any additional relevant remarks can be submitted for future references

When an order is passed by Govt. of India the same is reviewed by a Reviewing Authority for future action. The details of the same has to be entered by the relevant user after the order of Govt. of India has been reviewed as explained below:

1. The SCN reference number needs to be entered by the user.

   **SCN No.**

   SCN No.

   **NOTE:** SCN reference number could be a file number or any other alpha-numeric number used by the office for identification of SCN. No two SCN can have same SCN/Reference number.

2. Select the Reviewing Authority reviewing the order of Government of India.

   **Reviewing Authority**
3. Enter the date on which Reviewing Authority passed the order as mentioned in the related documents.

4. Enter the last date for filing of appeal against the order of Government of India.

5. Select whether the appeal against the order of Government of India accepted by Reviewing Authority.

6. In case the appeal against the order of Government of India has been accepted by the Reviewing Authority, select the basis of acceptance.

7. Enter the date on which review order was passed by the Reviewing Authority.

9. Select the type of appeal which the Reviewing Authority is reviewing.

10. Enter the date on which an appeal was filed against the order passed by the Government of India.

11. Enter the name of the Appellate Forum where appeal against the order of Government of India is filed.

12. Enter the appeal number as issued by the Appellate Forum.

13. Any additional relevant remarks can be submitted for future references.
12. Refund, Rebate and DrawBack

The disposal of a Dispute Resolution Proceeding at any of the stages as discussed in the previous chapters may involve Refund, Rebate or Drawback as part of final order which disposes a Dispute Resolution Proceedings and when no further appeal is filed against the final order. Accordingly, a user will enter the following details if disposal of a Dispute Resolution Proceeding involves Refund, Rebate or Drawback:

1. Enter the Refund/Rebate/Drawback reference number as mentioned in the related documents.

**NOTE:** This reference number (alpha-numeric) is a unique number in respect of a particular Refund/Rebate/Drawback claim i.e. no two claims can have the same claim reference no.

User may enter multiple Refund/Rebate/Drawback claims with unique reference number for a single Dispute/SCN.

2. Select the type of claim for the reference no. provided in the previous box.

3. Select whether a SCN was issued in current dispute.

4. In case a SCN was issued, enter the SCN No., Noticee name and the date of issue of SCN as mentioned in the SCN.
5. Enter the amount of Refund/Rebate/Drawback claimed by the party as mentioned in the related documents.

6. Enter the date of filing of Refund/Rebate/Drawback by the party as mentioned in the related documents.

7. Select the reason for Refund/Rebate/Drawback as mentioned in the related documents.

8. Enter the last date of granting of refund.

9. Enter the date of finalization of Refund/Rebate/Drawback as mentioned in related documents.

10. Enter the amount refunded (if any) after finalization of Refund/Rebate/Drawback.

11. Enter the amount of interest paid to the party after finalization of Refund/Rebate/Drawback.

12. Enter the post/pre-audit date if conducted by the Department.
13. In case of unjust enrichment in respect of any Refund/Rebate/Drawback claim, enter the date on which the amount of Refund/Rebate/Drawback was credited to Consumer Welfare Fund (CWF) or any other Fund formed for this purpose.


15. Any additional relevant remarks can be submitted for future references.

16. Upload the copy of Refund/Rebate/Drawback order in pdf/image/excel format. **However, it should be noted that the file size should not be more than 1 MB.**
13. Recoveries

This stage represents the action taken post disposal of a Dispute Resolution proceeding. In case if the final/last order in respect of a dispute envisages recovery, the details of the same needs to be submitted by a user in the TDOTS module after the process of recovery has been completed. The details to be submitted are as under:

1. Select whether a recovery in a dispute would be referred by a SCN or any other Reference number, issued in this regard, as per records.

2. In case a recovery is referred by SCN, the SCN reference number needs to be entered by the user.

   **NOTE:** SCN reference number could be a file number or any other alpha-numeric number used by the office for identification of SCN. No two SCN can have same SCN/Reference number.

3. After entering the SCN no. the name of the noticee should appear automatically.

4. Select the forum/authority which passed the last order in respect of a dispute.

   **NOTE:** Here last order would mean an order against which no further appeal is filed.

5. In case a recovery is referred by a Reference No. issued in this regard, user will have to enter the Reference No. and the name of the Noticee.
6. In case a recovery is referred by a Reference No. issued in this regard, enter the date as mentioned on the Reference issued.

7. Enter the Address of the Noticee as mentioned in the relevant documents.

8. Enter the period of Appeal. For ex. 1 year.

9. Enter the amount recoverable as mentioned/ deduced from the last order.

10. Enter the amount recovered.

11. In case a stay has been granted for recovery in respect of a dispute, user will have to enter the amount stayed and name of the forum/authority granting the stay.

12. Select the action taken for recovery.

13. Enter the date when the action of recovery was initiated as mentioned in the related documents.

14. Enter the name of the Defaulter against whom the action of recovery has been initiated.
15. Enter the date of publication of Defaulter’s Name.

Date of Publication of Defaulters Name

MM/DD/YYYY

16. Any additional relevant remarks can be submitted for future references.

Remarks

\[\text{Remarks}\]

17. Upload a copy of details of recovery made in pdf/image/excel format. However, it should be noted that the file size should not be more than 1 MB.

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14. Report

TDOTS module provides for tracking of a Dispute Resolution Proceeding of the Department being held by any Authority or Forum all over the country. These sections of the module facilitates its users in easy fetching/printing/downloading of details of a Dispute Resolution Proceeding or generating consolidated reports of all Dispute Resolution Proceedings in respect of a Zone/Authority.

This section provides three heads viz. TAX, ZONE NAME, COMM NAME for setting the criterion of searching the TDOTS database. All the three heads or any combination of the heads can be used for setting the criteria of searching and generating reports.

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15. Important Instructions

A. Each stage of dispute resolution has one or more tab/s and clicking on each tab displays a form in which information in respect of that tab belonging to a particular stage has to be entered by the user. (In case of no tab, clicking on stage itself opens up the form in respect of that stage.)

Example: The “Disposal by way of Adjudication” stage has three tabs viz. “Disposal by way of Adjudication”, “Prosecution” and “Review”.

B. The fields with red asterisk mark (*) are mandatory fields and information in a form cannot be submitted unless information in all the mandatories fields are entered by the user.

NOTE: Information once submitted by a user, cannot be changed unless update option is provided (Dedicated information in this respect is provided in the concerned chapters). Therefore, it is recommended to check thoroughly the information entered in the form before final submission in case no update button is provided.

NOTE: After clicking on submit/update button a message confirming saving of data is always received. In case no such message is received it means that the information has not been submitted. In such a situation user should look for mandatory fields which might have been inadvertently missed by the user. In case a user finds a technical glitch/flaw, it is requested that the same should be communicated to Directorate of Data Management or Directorate of Legal Affairs.

C. Care should be taken while entering information in the fields and unnecessary spaces/symbols (ex. -.//) should be avoided, specially while entering SCN/Reference No.

NOTE: It should be noted that “Ram Kumar” and “RamKumar” and “Ram/Kumar” are all different for the computer. Therefore, information regarding “Ram Kumar” cannot be accessed if it is entered under the name “RamKumar”.

D. In case a single SCN has been issued to multiple noticees, information regarding dispute resolution proceedings in case of each noticee has to be entered by the relevant user.

NOTE: Since SCN is a unique number and cannot be used multiple times, users are instructed to append alphabets with SCN in an appropriate fashion as illustrated. [SCN NO.]-[Alphabet] (ex.: F.No./SCN/Case/S.Tax/2016-A).

NOTE: In case error message is received while entering SCN with alphabets, try using a different alphabet with SCN No., since the conflicting combination might already exist in the database.

NOTE: Do not enter unnecessary spaces/symbols in the SCN no. Kindly refer to point C above in this regard.

E. Information in forms under various tabs in various stages should be entered by relevant user only. Tabs (Forms) where no Update button is provided indicates that the information under that Tab (Form) can be entered only once and should be entered only after the proceedings in respect of
that Tab (Form) or stage has been completed. Tabs (Forms) where an Update button has been provided indicates that the information in that Tab (Form) can be updated time and again, therefore, user may upload the information alongside the proceedings in respect of that Tab (Form).

NOTE: Here relevant user would mean any staff in an office which is dealing with proceedings at a particular stage of a Dispute Resolution and the relevant user must enter details with respect to that stage only i.e. with respect to that stage/tab only which is being/ has been handled by his office.

For ex. When an SCN is issued, the relevant user in respect of Dispute resolution stage and Issue of show cause notice (Issue of show cause notice Tab only) stage will be a person in the office from which the SCN has been issued. While when the SCN has been adjudicated, relevant user in respect of Issue of show cause notice stage (Update Adjudication File No. Tab only) and Disposal by way of adjudication stage (Disposal by way of Adjudication Tab and Prosecution Tab only) will be a person from the office of Adjudicating Authority. It may be noted that the details under Update Adjudication File No. Tab in Issue of show cause notice stage shall be updated as soon as the Adjudication has been started.

F. Directorate of Legal Affairs, New Delhi may be communicated at dla-rev@nic.in in respect of any queries/complaints/suggestions with regard to TDOTS module or TDOTS manual (under the subject TDOTS manual v.0.1).

G. Directorate of Data Management, New Delhi may be communicated at commr-ddm-cbec@gov.in in respect of any queries/complaints/suggestions with regard to TDOTS module.

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