

Form-1
[See rule 3(1)]

FORM OF DECLARATION UNDER SECTION 203 OF THE FINANCE ACT, 2016 IN
RESPECT OF THE DIRECT TAX DISPUTE RESOLUTION SCHEME, 2016

THE DIRECT TAX DISPUTE RESOLUTION SCHEME RULES, 2016

To,

The Designated Authority

.....
.....

Sir/Madam,

I hereby make a declaration under section 202 of the Finance Act, 2016.

General Information:

1. Name of the declarant

2. Address: Office

.....

E-mail.....Telephone No.....

Residence.....

.....

E-mail.....Telephone No.....

3. Permanent Account Number (PAN)

4. Status of the declarant

(a) State whether individual, HUF, firm, company etc.

.....

(b) State whether Resident/Non-Resident/Not ordinarily resident

.....

5. Name of the Income-tax Range/Circle/
Ward where last assessed

.....

Part-A – Details in respect of tax arrear

1. Details of appeal pending with CIT (Appeals) as on 29.02.2016:

- (a) Appeal reference number
- (b) Assessment year to which the appeal relates
- (c) Section under which the order appealed against is passed
- (d) Date of such order
2. In case the appeal relates to assessment order:
- (a) Assessed total income or net wealth
- (b) Amount payable as per the assessment order:
- (i) Tax
- (ii) Interest
- (iii) Total
- (c) Disputed Income
- (d) Disputed tax and interest:
- (i) Tax
- (ii) Interest upto the date of assessment
- (iii) Total
- (e) Demand outstanding out of (d)(iii) above as on the date of making declaration under section 202
- (f) Amount payable under section 202(I)(a):
- (i) Amount as per (e) above
- (ii) 25% of minimum penalty leviable if (d)(i) is of Rs.10 lakh or more
- (iii) Total (i) + (ii)
3. In case the appeal relates to penalty order:
- (a) Assessed total income or net wealth for the assessment year in respect of which penalty has been levied
- (b) Tax and interest determined on total income
- (c) Tax and interest payable that is outstanding as on the date of making declaration under section 202
- (d) Minimum penalty leviable

- (e) Penalty levied as per the penalty order
- (f) Amount paid out of (e) above
- (g) Amount payable under section 202(I)(b):
- Amount as per (c) above
- Add : 25% of (d) above
- Less: Amount as per (f) above
- Total

Part-B – Details in respect of specified tax

1. Assessed total income
2. Date of assessment order and section under which assessed
3. Assessment year
4. Amount payable as per the assessment order/any other order
- (i) Tax
- (ii) Interest
- (iii) Total
5. Amount paid out of 4(iii) above
6. Demand outstanding as on the date of making declaration under section 202
7. Amount payable under section 202(II) [4(i) – 5]
8. Details of pendency as on 29.02.2016, of appeal/ writ filed or proceedings for arbitration/ conciliation/ mediation initiated or notice given:
- (i) Authority or Court
- (ii) (a) Appeal/ writ petition number
- (b) Arbitration/ Conciliation/ Mediation reference number
- (iii) Date of filing/ date on which notice given
9. (i) Whether appeal/ writ/ arbitration/ conciliation/ mediation proceedings or notice thereof has been withdrawn Yes/ No
- (ii) If Yes, date of withdrawal (attach proof of the same)

.....
Name and signature of the declarant

VERIFICATION

I(name in block letters) son/daughter of Shri
..... solemnly declare that to the best of my knowledge and belief, -

- (a) the information given in this declaration, statements and annexures accompanying it is correct and complete and amount of tax arrear/specified tax and other particulars shown therein are truly stated and related to the previous year relevant to the assessment year indicated in this declaration;
- (b) I am not disqualified in any manner from making a declaration under the Scheme with reference to the provisions of section 208 of the Finance Act, 2016.

I further declare that I am making this declaration in my capacity as
[(designation) (please specify if you are making a declaration on behalf of declarant)] and that I am competent to make this declaration and verify it.

Place

Date

.....

Name and signature of the declarant

Instructions for filling the form:

1. This Form should be submitted to the designated authority referred to in section 201(1)(b) of the Finance Act, 2016.
2. More sheets may be used wherever necessary to give complete details.
3. Attach necessary details in respect of payment of tax, interest or penalty made on or before the date of filing of this declaration.
4. In case the declaration relates to specified tax, the form should be accompanied with an undertaking in Form-2.
4. Strike off the row/part which is not applicable.
5. No column should be left blank. Wherever the entry is not relevant the column should be filled in as 'Not Applicable'.
6. Any other relevant information may be briefly indicated in a separate sheet, if required.