

*Procedures to avail benefits of Direct Tax Vivad se Vishwas Scheme [ The Direct Tax Vivad se Vishwas Act, 2020 read with the Direct Tax Vivad se Vishwas Rules, 2020]*

All forms shall be furnished electronically under digital signature, if the return of income is required to be furnished under digital signature or, in other cases through electronic verification code only.

Declaration- Tax Arrear in **Form 1**

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Undertaking in **Form 2**- waiving his right, whether direct or indirect, to seek or pursue any remedy or any claim in relation to the tax arrears.

*(File on or before notified date- Notification yet to be issued)*

Receipt electronically in acknowledgement

**Certificate in Form 3**

Within 15 days from the date of receipt of the declaration, by order, determine the amount payable containing particulars of the tax arrear and the amount payable after such determination.

**Form-4**- The detail of payments made pursuant to the certificate issued in Form 3+ Proof of withdrawal of appeal. (within 15 days of date of receipt of Form 3)

**Form-5**

**Final Order for payment of tax as per form 3**

which shall be conclusive as to the matters stated therein and no matter covered by such order shall be reopened in any other proceeding under the Income-tax Act or under any other law for the time being in force.

Assessee

Income Tax Department