2020

DIRECT TAX VIVAD SE VISHWAS ACT

CA MANOJ LAMBA
B.COM, FCA, LL.B,CS,CCA,CPR
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CA.MANOJ LAMBA
B.COM,FCA,LL.B.,FINAL PASS OF ICSI
Chairman of YNR Branch of NIRC of ICAI
09355371639
mlc_ca@rediffmail.com

CA. MANOJ LAMBA did his graduation in commerce from M.L.N.College,Yamuna Nagar and was first position holder since class +2 to B.Com. He is fellow of Institute of Chartered Accountants of India(ICAI). He is also final pass of Institute of Companies secretaries of India. Beside that, He is also a Law Graduate.

He is a practicing chartered accountant as seniotr partner under the name & style M/s Anurag Manoj & Associates since 1999. He has vast experience of 21 years in Auditing, Income Tax & Company Law.

He is regularly associated with ICAI since 1999. He has taken more than 150 CPE seminars of members & students conducted by Yamuna Nagar Branch of NIRC of ICAI, KARNAL BRANCH OF OF NIRC OF ICAI, SAHARANPUR BRACH OF CIRC OF ICAI, other branches of NIRC. He has also taking seminars conducted by Yamuna Nagar-Jagadhri Income tax counsel Association, Income tax department, and various other educational institutes and colleges. He has also taking motivational classes for orientation & GMCS program me for CA Students.

He has written many Articles and papers in various Journal , websites and social Media. He is also Author of Book A simplified Guide to GST for B.com (KUK) university students. He has also educating General Public, students , Chartered Accountants through its YOU TUBE channel TAX KI PATHSHALA.

EXTRACT FROM BUDGET SPEECH OF HON'BLE FINANCE MINISTER SMT NIRMALA SITHARAMANAN ON 1ST FEB,2020

The H'ble FM mentioned in her Budget 2019 Speech as under:

"126. No Dispute but Trust Scheme – 'Vivad Se Vishwas'Scheme

• Sir, in the past our Government has taken several measures to reduce tax litigations. In the last budget, Sabka Vishwas Schemewas brought in to reduce litigation in indirect taxes. It resultedin settling over 1,89,000 cases. Currently, there are 4,83,000direct tax cases pending in various appellate forums i.e.Commissioner (Appeals), ITAT, High Court and Supreme Court.This year, I propose to bring a scheme similar to the indirect taxSabka Vishwas for reducing litigations even in the direct taxes

Under the proposed 'Vivad Se Vishwas' scheme, a taxpayer would be required to pay only the amount of the disputed taxesand will get complete waiver of interest and penalty provided hepays by 31st March, 2020. Those who avail this scheme after 31st March, 2020 will have to pay some additional amount. Thescheme will remain open till 30th June, 2020.

• Taxpayers in whose cases appeals are pending at any level canbenefit from this scheme.

• I hope that taxpayers will make use of this opportunity to getrelief from vexatious litigation process."

STATEMENT OF OBJECTS AND REASONS

1. Over the years, the pendency of appeals filed by taxpayers as well as Government has increased due to the fact that the number of appeals that are filed is much higher than the number of appeals that are disposed. As a result, a huge amount of disputed tax arrears is locked-up in these appeals. As on the 30th November, 2019, the amount of disputed direct tax arrears is Rs. 9.32 lakh crores. Considering that the actual direct tax collection in the financial year 2018-19 was Rs.11.37 lakh crores, the disputed tax arrears constitute early one year direct tax collection.

2. Tax disputes consume copious amount of time, energy and resources both on the part of the Government as well as taxpayers. Moreover, they also deprive the Government of the timely collection of revenue. Therefore, there is an urgent need to provide for resolution of pending tax disputes. This will not only benefit the Government by generating timely revenue but also the taxpayers who will be able to deploy the time, energy and resources saved by opting for such dispute resolution towards their business activities

Section details of Vivad se Vishwas

History of Taxation Amensty Schemes in India

Year	Amnesty Scheme
1951	VDIS Tyagi Scheme
1965	VDIS 60-40 Scheme
1965	Black Scheme
1965	National Defence Gold bonds
1965	National Defence Remittance Scheme
1975	Voluntary Disclosure Scheme
1981	Special Bearer Bond
1985/86	Amnesty Circular
1991	Foreign Remittance Scheme
1997	VDIS
2015	VDIS-Compliance Window
2016	Income Disclosure Scheme

Form Prescribed under Direct Tax Vivad se Vishwas Rules,2020

No.	Forms	Remark
1.	Form-1	The declaration under sub-section (1) of section 4 of VSV Act is required to be file in Form-1.Thus this form an application form for the Scheme.
2.	Form -2	The undertaking referred to in sub-section (5) of section 4 is required to be furnished in Form-2.
		This form is an undertaking for waiving his right to seek or pursue any remedy or any claim in relation to the tax arrear under statute or under any agreement entered into by India with any country or territory outside India whether for protection of investment or otherwise.
3.	Form -3	The designated authority is required to grant a certificate electronically referred to in sub- section (1) of section 5 within 15 days in Form-3.This certificate determine the amount payable by the declarant in accordance with theprovisions of this Act.
4.	Form-4	The detail of payments made pursuant to the certificate issued by the designated authority is required to be furnished in Form-4 along with proof of withdrawal of appeal.
5.	Form-5	Form-5 is an order of the designated authority

How Vivad Se Vishwas come into existence ?

- **Scheme Proposed on 1st feb,2020 in Union Budget**
- **Bill introduced in Parliament on 5th Feb,2020**
- **Widened the scheme by introducing amended bill on 14th feb,2020**
- **Passed by lok Sabha on 4th March,2020**
- **Passed on Rajya Sabha on 13th March,2020**
- **Became Act with Consent of President of India on 17th March,2020**
- **Rules Notified on 18th March,2020**
- **Declaration e-filing enabled on 19th March,2020**
- **Clarifications/Faq issued by CBDT on 4th March,2020**
- **Extended without additional Payment up to 30thJune,2020**
- **Last Date yet to be notified**
- **Now Act No 3 of 2020**

(1) Question : Who is appellant as per Direct Tax Vivad se Vishwas Act 2020?

Answer : Section 2(a) of Direct Tax Vivad se Vishwas Act 2020 defines "APPELLANT" as under :

"APPELLANT" means—

(1) a person in whose case an appeal or a writ petition or special leave petition has been filed either by him or by the Income-Tax Authority or by both, before an appellate forum and such appeal or petition is pending as on the specified date;

(2) a person in whose case an order has been passed by the Assessing Officer, or an order has been passed by the Commissioner (Appeals) or the Income Tax Appellate Tribunal in an appeal, or by the High Court in a writ petition, on or before the specified date, and the time for filing any appeal or special leave petition against such order by that person has not expired as on that date;

(3) a person who has filed his objections before the Dispute Resolution Panel under section 144C of the Income-tax Act, 1961 and the Dispute Resolution Panel has not issued any direction on or before the specified date;

(4) a person in whose case the Dispute Resolution Panel has issued direction under sub-section (*5*) of section 144C of the Income-tax Act and the Assessing Officer has not passed any order under sub-section (*13*) of that section on or before the specified date;

(5) a person who has filed an application for revision under section 264 of the Income-tax Act and such application is pending as on the specified date;";

(2) Question : What is specified date for Direct Tax Vivad se vishwas Act ?

Answer : 31st January ,2020

(3) Question : How a Declarant can check time limit filing Appeal not Yet expired?

Answer : Income Tax Act 1961 prescribes time limit of filing Appeals before different Appellate forums .For quick reference of readers it is mentioned hereunder :

Appellate Forum	Time period
CIT(Appeals)	With in 30 days from receipt of order
ITAT	With in 60 days of receipt of order
High Court	With in 120 days of receipt of order

4) Question :Which Appeal is to be said pending as on specified date ?

Answer :Where the appellant has filed Appeal before specified date with relevant Appellate form and matter has yet decided by relevant Appellant Forum.

5) Question :Define an appellate Forum under DTVSEV Act 2020 ?

Answer : Commissioner(Appeals)

Income Tax Appellate Tribunal

High Court

Supreme Court

6) Question : Please guide whether a Person can opt DTVSEV Act 2020 in under mentioned circumstances ?

Sr No	Order Passed By	Date of service of order	Appeal filed on
1	AO	15-12-2019	13-01-2020
2	AO	15-12-2019	02-02-2020
3	AO	25-01-2020	15-02-2020
4	AO	15-12-2019	Not yet decided to file appeal
5	AO	15-09-2019	31-01-2020 with Application of condonation of dealy
6	AO	15-01-2020	Appeal not yet filed

Answer :

SR NO	ANSWER	JUSTIFICATION
1	Eligible to opt	Appeal is pending on specified date i.e 31st jan,2020
2	Not Eligible to opt	Appeal is not pending on specified date i.e 31st jan,2020 or time lime of filing appeal with CIT(appeal) of 30days has also expired on specified date i.e 31st Jan,2020
3	Eligible to opt	time lime of filing appeal with CIT(appeal) of 30days has not expired on specified date i.e 31st Jan,2020
4	Not Eligible to opt	Appeal is not pending on specified date i.e 31st jan,2020 or time lime of filing appeal with CIT(appeal) of 30days has also expired on specified date i.e 31st Jan,2020. Matter has been finalized because The assessee has Waived his right to file Appeal.
5	Eligible to opt	Appeal is pending on Specified date i.e 31stjan, 2020 even if application for condonation of dealy has not yet been heard by CIT(Appeal). As per my opinion, Now Form 35 has mandatorily to be filed only in online mode & in case of efiling of Appeal appeal is deemed to be filed on date of e filing acknowledgement.
6	Eligible to opt	Time limit of filing Appeal of 30 days has not yet expired .

7) Question : I have filed Application for ratification of mistake appearant from record u/s 154 of Income Tax Act 1961 with AO who has passed order and ratification application is still pending on specified date i.e 31st jan,2020. Can I opt for DTVSEV Act 2020?

Answer : No, Ratification Application pending with Income Tax Authority is not an pending Appeal with Appellate forum. There is difference between ratification and Appeal.Only pending appeals are eligible for DTVSEV. Hence the Assessee can not file declaration under DTVSEV.

8) Question : If assessment has been set aside for giving proper opportunity to an assessee on the additions carried out by the AO. Can he avail the Vivad se Vishwas with respect to such additions?

Answer :If an appellate authority has set aside an order (except where assessment is cancelled with a direction that assessment is to be framed de novo) to the file of the AO for giving proper opportunity or to carry out fresh examination of the issue with specific direction, the assessee would be eligible to avail Vivad se Vishwas.However, the appellant shall also be required to settle other issues, if any, which have not been set aside in that assessment and in respect of which either appeal is pending or time to file appeal has not expired. In such a case disputed tax shall be the tax (including surcharge and cess) which would have been payable had the addition in respect of which the order was set aside by the appellate authority was to be repeated by the AO.
In such cases while filling the declaration form, appellant can indicate that with respect to the set-aside issues the appeal is pending with the CIT(Appeals)

9) Question : Please guide whether a Person can opt DTVSEV Act 2020 in under mentioned circumstances ?

Sr No	Order Passed By	Date of service of order	Appeal filed on WITH ITAT
1	CIT(APPEALS)	15-12-2019	13-01-2020
2	CIT(APPEALS)	15-12-2019	22-02-2020
3	CIT(APPEALS)	25-01-2020	15-03-2020
4	CIT(APPEALS)	15-12-2019	Not yet decided to file appeal

5	CIT(APPEALS)	15-09-2019	30-03-2020 with Application of condonation of dealy
6	CIT(APPEALS)	15-01-2020	Appeal not yet filed

Answer :

Sr No	Answer	Justification
1	Eligible to opt	Appeal is pending WITH ITAT on specified date i.e 31^{st} jan,2020
2	Eligible to opt	Appeal is not pending on specified date i.e 31^{st} jan,2020 or time lime of filing appeal with CIT(appeal) of 60days HAS not expired on specified date i.e 31^{st} Jan,2020
3	Eligible to opt	time lime of filing appeal with ITAT of 60days has not expired on specified date i.e 31^{st} Jan,2020
4	Not Eligible to opt	Appeal is not pending on specified date i.e 31^{st} jan,2020 or time lime of filing appeal with CIT(appeal) of 60days has also expired on specified date i.e 31^{st} Jan,2020. Matter has been finalized because The assessee has Waived his right to file Appeal.
5	Eligible to opt	Appeal is pending on Specified date i.e 31stjan, 2020 even if application for condonation of dealy has not yet been heard by CIT(Appeal). As per my opinion, Now Form 36 has mandatorily to be filed only in online mode & in case of efiling of Appeal appeal is deemed to be filed on date of e filing acknowledgement.
6	Eligible to opt	Time limit of filing Appeal of 60 days has not yet expired .

10) Question : Application for seeking advance Ruling is pending with Authority of Advance Ruling . Can a Person opt for DTVSEV Act 2020?

Answer : No, Authority for Advance Ruling is not an Appellate Authority as per DTVSEV Act 2020.

11). Question : If assessment has been cancelled with a direction that assessment is to be framed de novo assessment. Can he avail the Vivad se Vishwas with respect to such additions?

Answer : No, Since Assessment has to be framed de novo, No Appeal or disputed Tax is pending in such a case.

12) Question : Time limit of one Year of filing Revision Application u/s 264 of Income Tax Act 1961 with commissioner is not yet expired. Can a Person Opt DTVSEVAct2020?

Answer: NO, There is difference between Revision and Appeal . The extended Time period is applicable only to Appeal not to Revision, in case time limit of filing Revision is not yet expired.

13) Question : Can a person who is Non Resident opt DTVSEV act 2020 ?

Answer : Yes

14) Question : Who is declarant under direct Tax Vivad se vishwas Act 2020 ?

Answer : "Declarant" means a person who files declaration under section 4.

15) Question : If there is no appeal pending but the case is pending in arbitration, will the taxpayer be eligible to apply under Vivad se Vishwas? If yes what will be the disputed tax?

Answer : An assessee whose case is pending in arbitration is eligible to apply for settlement under Vivad se Vishwas even if no appeal is pending. In such case assessee should fill the relevant details applicable in his case in the declaration form. The disputed tax in this case would be the tax (including surcharge and cess) on the disputed income with reference to which the arbitration has been filed.

16) Question : What happened if disputed demand has already been paid while being in appeal ?

Answer : if disputed demand has already been paid while being in appeal, the excess Amount if any will be refunded.

17) Question:Whether refund is issued along with Interest under section 244A of the Income Tax Act ?

Answer : No, without Interest under section 244A.

18) Question : What is procedure for claiming refund of excess amount paid over disputed demand?

Answer : Not Yet Prescribed by Board

19) Question : Where Refund is due , whether declaration as per section 4 is required to be filed ?

Answer : Yes, only on filing declaration under Section 4 option is deemed to exercised.

20) Question : Whether Any timeline is fixed for Grant of refund under this Act ?

Answer : No time period has been decided or framed Yet by the board.

21) Question : What Is Amount Payable By Declarant ?

Sr No	Nature of Tax Arrear	Amount Payable under this Act on or before the 30th day of June, 2020.	Amount payable under this Act on or after the 1st day of July l, 2020 but on or before the last date.
1	Where the tax arrear is the aggregate amount of disputed tax, interest chargeable or charged on such disputed tax and penalty leviable or levied on such disputed tax.	100% of disputed Tax	110% of disputed Tax
2	Where The Tax Arrear Includes The Tax, Interest Or Penalty Determined In Any Assessment On The Basis Of Search Under Section 132 Or Section 132A Of The Income-Tax Act.	125% of disputed Tax	135% of disputed Tax
3	Where The Tax Arrear Relates To Disputed Interest Or Disputed Penalty Or Disputed Fee	25% of disputed interest/penalty/ fee	35% of disputed interest/penalty/ fee

4	Where An Appeal Or Writ Petition Or Special Leave Petition Is Filed By The Income-Tax Authority On Any Issue Before The Appellate Forum	50% of disputed Tax	60% of disputed Tax

22) Question : Calculate the amount payable under the direct tax Vivad Se Vishwas Act ,2020 ?

Disallowance contested before CIT(appeal)	100
Disputed tax on disallowance contested	30
Interest u/s 234B/234C	40
Penalty u/s 271(1) (c)	30
Total Tax Arrear	100

Answer:

Disputed Tax	Amount Payable Before 30th June,2020	Amount Payable After 30th June,2020
30 (In Non Search Cases)	30 (100% Of Disputed Tax)	33(110% Of Disputed Tax)
30 (In Search Cases)	37.50(125% Of Disputed Tax)	40.50(135% Of Disputed Tax)

Benefit to Assessee, if opt for VIVAD Se Vishwas:

Tax Arrear	Amount Payable If Not Opt/Appeal Lost	Amount Payable If Opt VSV	Benefit If Payment Made Before 30th June,2020
100	100	30	70
100	100	37.50	62.50

Non monetary benefit of Peace of mind & time saving also goes to declarant.

23)Question : How this information is to filed while filing declaration in Form-1 ?

A	Total income as per order against which appeal filed OR to be filed	A	100
B	Disputed income out of A		
	(i) relating to issues, which have been decided in favour of assessee in his case for any assessment year by ITAT (and such order has not been subsequently reversed by the High Court) or High Court (and such order has not been subsequently reversed by the Supreme Court)	B(i)	
	(ii) relating to issues other than B(i)	B(ii)	100
C	Disputed tax in relation to disputed income at B(i)	C	
D	Disputed tax in relation to disputed income at B(ii)	D	30
E	Tax effect of enhancement, if any, by CIT(A)	E	0
F	Total disputed tax (C+D+E)	F	30
G	Interest charged on disputed tax	G	40
H	Penalty levied on disputed tax	H	30
I	Tax arrears (F+G+H)	I	100
X	Amount payable under DTVSV on or before 30.06.2020 If non-search case 0.5*C + D + E If search case 0.625*C +1.25*D + 1.25*E	X	30
Y	Amount payable under DTVSV after 30.06.2020 If non-search case 0.55*C + 1.1*D + 1.1*E If search case 0.675*C +1.35*D + 1.35*E	Y	33

24) Question : In above case, assume the CIT (Appeals) decided the matter in favour of Assessee & Department has filed the Appeal in ITAT . Still the Assessee wants to opt the VSV scheme. Is it possible & how much tax is payable ?

Answer : Yes, he has to pay only only 50% of disputed tax if he paid before 30june,2020 & 55% of disputed tax after 1st july,2020.

DISPUTED TAX	AMOUNT PAYABLE BEFORE 30TH JUNE,2020	AMOUNT PAYABLE AFTER 30TH JUNE,2020
30(In Non Search Cases)	15 (50% Of Disputed Tax)	16.50(55% Of Disputed Tax)
30(In Search Cases)	18.75(62.5% Of Disputed Tax)	20.25(67.5% Of Disputed Tax)

25) Question : The AO has passed an order u/s 271B for Non Audit of Books of Accounts of Rs1.50 lakhs which has contested before CIT(Appeals). Can a Person opt VSV Act for the same & if yes, calculate the Amount Payable?

DISPUTED PENALTY	AMOUNT PAYABLE BEFORE 30TH JUNE,2020	AMOUNT PAYABLE AFTER 30TH JUNE,2020
1.50	0.375 (25% Of Disputed Penalty)	0.45(30% Of Disputed Penalty)

26) Question : The AO has passed an order u/s 271B for Non Audit of Books of Accounts of Rs1.50 lakhs which has contested before CIT(Appeals). The CIT (Appeals) decided the matter in favour of Assessee & Department has filed the Appeal in ITAT Can a Person still opt VSV Act for the same & if yes, calculate the Amount Payable?

Answer : Yes, he has to pay only 1/2of disputed Penalty payable otherwise, if he paid before 30june,2020@12.5% & 15% of disputed penalty after 1st july,2020.

Disputed Penalty	Amount Payable Before 30th June,2020	Amount Payable After 30th June,2020
1.50	0.1875 (12.5% of disputed penalty)	0.225(15% of disputed penalty)

27) Question : The AO has passed an order u/s 201A for leving late fee u/s 234E for late filing of TDS returns(200*500=100000) Rs1.00 lakhs which has contested before CIT(Appeals). Can a Person opt VSV Act for the same & if yes, calculate the Amount Payable?

Answer : Yes, Disputed fee also eligible for VIVAD se Vishwas Scheme.

DISPUTED FEE	AMOUNT PAYABLE BEFORE 30TH JUNE,2020	AMOUNT PAYABLE AFTER 30TH JUNE,2020
1.00	0.25 (25% of disputed penalty)	0.30(30% of disputed penalty)

28) Question : The AO has passed an order u/s 201A for errors /deficiencies identified in TDS Statement as under :

PARTICULARS	AMOUNT
Short deduction/ Non deduction	200.00
Interest u/s 201(1A)	50.00
Late filing fees u/s 234E	50.00

Calculate the amount of disputed tax ?

Answer :

DISPUTED TAX	AMOUNT PAYABLE BEFORE 30[TH] JUNE,2020	AMOUNT PAYABLE AFTER 30[TH] JUNE,2020
200	200 (100% of disputed Tax)	220(110% of disputed Tax)

Interest will be waived , if deductor opt for Vivad se Vishwas. But Late filing fee u/s 234E can not waived hence deductor has to Pay 25% of 50.00 i.e 12.5 extra. in my opinion two different declarations has to be filed .

29) Question : How the declaration to be filed in above case ?

A	Total amount of penalty / interest / fees per order against which appeal filed OR to be filed		A	50
B	Disputed amount of penalty / interest / fee out of A		B	50
	(i)	relating to issues, which have been decided in favour of assessee in his case for any assessment year by ITAT (and such order has not been subsequently reversed by the High Court) or High Court (and such order has not been subsequently reversed by the Supreme Court)	B(i)	
	(ii)	relating to issues other than B(i)	B(ii)	50
C	Penalty or interest or fee proposed to be enhanced by CIT(A)		C	0
D	Tax arrears (B(i)+B(ii)+C)		D	50
X	Amount payable under DTVSV on or before 31.03.2020 = 0.125*B(i) + 0.25B(ii) + 0.25*C		X	12.50
Y	Amount payable under DTVSV after 31.03.2020 = 0.15*B(i) + 0.3*B(ii) + 0.3*C		Y	15.00

A	Amount of TDS / TCS disputed in appeal OR in appeal to be filed		A	200
	(i)	relating to issues, which have been decided in favour of assessee in his case for any ~~assessment~~ financial year by High Court (and such order has not been subsequently reversed by the Supreme Court)	A(i)	
	(ii)	relating to issues other than A(i)	A(ii)	200
B	Interest charged on disputed TDS / TCS		B	50
C	Penalty levied on disputed TDS / TCS		C	0
D	TDS / TCS arrears (A+B+C)		D	200
X	Amount payable under DTVSV on or before 31.03.2020 If non-search case 0.5*A(i) + A(ii) If search case 0.625*A(i) +1.25*A(ii)		X	200
Y	Amount payable under DTVSV after 31.03.2020 If non-search case 0.55*A(i) + 1.1*A(ii) If search case 0.675*A(i) +1.35*A(ii)		Y	220

FILING OF DECLARATION & PARTICULARS TO BE FURNISHED

{REFER SECTION 4 OF THE DIRECT TAX VIVAD SE VISHWAS ACT 2020 }

The declaration referred to in section 3 shall be filed by the declarant before the designated authority in such form and verified in such manner as may be prescribed .

{REFER SUBSECTION 1 OF SECTION 4 OF THE DIRECT TAX VIVAD SE VISHWAS ACT 2020 }

30) Question : Who Is Declarant ?

Answer : "Declarant" means a person who files declaration under section 4.

{REFER SUBSECTION c OF SECTION 2 OF THE DIRECT TAX VIVAD SE VISHWAS ACT 2020 }

31) Question : What Is Declaration ?

Answer : "Declaration" means the declaration filed under section 4.

{REFER SUBSECTION d OF SECTION 2 OF THE DIRECT TAX VIVAD SE VISHWAS ACT 2020 }

32) Question : Who Is Designated Authority ?

Answer : Designated Authority" means an officer not below the rank of a Commissioner Of Income-Tax Notified by the Principal Chief Commissioner for the purposes of this Act.

{REFER SUBSECTION e OF SECTION 2 OF THE DIRECT TAX VIVAD SE VISHWAS ACT 2020 }

33) Question : Mention the form in which declaration under section 4 of the Act is to be filed ?

Answer : FORM1 – Form of filing declaration

{REFER RULE 3 OF THE DIRECT TAX VIVAD SE VISHWAS RULES 2020 }

34) Question : How declaration is to be verified in Form 1 ?

Answer : The declaration is to be verified in same manner in which Return of Income required to be verified (DSC or EVC) as applicable to particular Assessee.

Upon the filing the declaration, any appeal pending before the Income Tax Appellate Tribunal or Commissioner (Appeals), in respect of the disputed income or disputed interest or disputed penalty or disputed fee and tax arrear shall be deemed to have been withdrawn from the date on which certificate under sub-section (*1*) of section 5 is issued by the designated authority.

{REFER SUBSECTION 2 OF SECTION 4 OF THE DIRECT TAX VIVAD SE VISHWAS ACT 2020 }

35) Question : Whether Any Appeal Pending before the Income Tax Appellate Tribunal or Commissioner (Appeals), in respect of the disputed income or disputed interest or disputed penalty or disputed fee and tax arrear shall be deemed to have been withdrawn ?

Answer : Yes, any appeal pending before the Income Tax Appellate Tribunal or Commissioner (Appeals), in respect of the disputed income or disputed interest or disputed penalty or disputed fee and tax arrear shall be deemed to have been withdrawn upon the filing of declaration in Form 1. There is no requirement of giving application for withdrawal of Appeal if appeal is pending with Income Tax Appellate Tribunal or Commissioner (Appeals).

36) Question : When appeal pending before the Income Tax Appellate Tribunal or Commissioner (Appeals), in respect of the disputed income or disputed interest or disputed penalty or disputed fee and tax arrear shall be deemed to have been withdrawn.

Answer : Appeal pending before the Income Tax Appellate Tribunal or Commissioner (Appeals), shall be deemed to have been withdrawn from the date on which certificate under sub-section (*1*) of section 5 is issued by the designated authority.

37) Question : Which certificate under sub-section (*1*) of section 5 is issued by the designated authority.

Answer : The designated Authority will issue a certificate in Form-3 determining the amount payable under Direct Tax Vivad se Vishwas Act 2020.

38) Question : A person whose dispute has pending with CIT(Appeal) has decided to file declaration with designated Authority (DA). Whether he has to withdraw pending Appeal before filing declaration under subsection 1 of section 4 of Direct Tax Vivad se Vishwas Act 2020?

Answer : no, There is no need of withdrawal of Appeal before filing of declaration under subsection 1 of section 4 of Direct Tax Vivad se Vishwas Act 2020.It shall be deemed to have been withdrawn.

39) Question : A person whose dispute has pending with CIT(Appeal) has decided to file declaration with designated Authority (DA). He has filed declaration to opt Vivad se Vishwas on April2, 2020 electronically in Form 1. The DA has issued certificate on 10th April, 2020 in form 3 after determination of amount payable under VIvad se Vishwas. From which date the Appeal is deemed to be withdrawn ?

Answer : 10th April 2020

40) Where the declarant has filed any appeal before the appellate forum or any writ petition before the High Court or the Supreme Court against any order in respect of tax arrear, he shall withdraw such appeal or writ petition with the leave of the Court wherever required after issuance of certificate under sub-section (*1*) of section 5 and furnish proof of such withdrawal alongwith the intimation of payment to the designated authority under sub-section (*2*) of section 5.

{REFER SUBSECTION 3 OF SECTION 4 OF THE DIRECT TAX VIVAD SE VISHWAS ACT 2020 }

41) Question : whether any appeal pending before appellate forum or any writ petition before the High Court or the Supreme Court other than the Income Tax Appellate Tribunal or Commissioner (Appeals), in respect of the disputed income or disputed interest or disputed penalty or disputed fee and tax arrear shall be deemed to have been withdrawn ?

Answer : No, When any writ is pending with High court or SLP with supreme Court or with Any appellate forum (except Income Tax Appellate Tribunal or Commissioner (Appeals), is to be withdrawn

by following the procedure as prescribed in subsection 3 of section 4 of The Direct Tax Vivad se Vishwas Act 2020 after issuance of certificate under sub-section (*1*) of section 5.

42) Question : Whether there is any requirement of submission of proof of withdrawal of writ/SLP to Designated Authority ?

Answer : Yes,The Person shall withdraw such appeal or writ petition with the leave of the Court wherever required after issuance of certificate under sub-section (*1*) of section 5 and furnish proof of such withdrawal alongwith the intimation of payment to the designated authority under sub-section (*2*) of section 5.

43) Question : When Such person required to apply for withdrwal of writ/ SLP ?

Answer : Such Person after issuance of certificate under sub-section (*1*) of section 5 in form 3 is to apply to relevant Forum requesting for withdrawal of case .

44) Question : How the proof is to be submitted to DA ?

Answer : The proof of withdrawal is to be uploaded with form -4 along with intimation of payment under vivad se Vishwas electronically as prescribed under subsection 2 of section 5 of the Act.

Where the declarant has initiated any proceeding for arbitration, conciliation or mediation, or has given any notice thereof under any law for the time being in force or under any agreement entered into by India with any other country or territory outside India whether for protection of investment or otherwise, he shall withdraw the claim, if any, in such proceedings or notice after issuance of certificate under sub-section (*1*) of section 5 and furnish proof of such withdrawal alongwith the intimation of payment to the designated authority under sub-section (2) of section 5.

{REFER SUBSECTION 4 OF SECTION 4 OF THE DIRECT TAX VIVAD SE VISHWAS ACT 2020 }

45) Question : Whether the declarant who has initiated any proceeding for arbitration, conciliation or mediation, or has given any notice thereof under any law for the time being in force or under any agreement entered into by India with any other country or territory outside India whether for protection of investment or otherwise, has to withdraw to claim ?

Answer : Yes & Also require to submit proof of same.

46)Question : if Appeal is to be withdrawn under Vivad se Vishwas & to submit the proof along with intimation of payment to DA. When it is advisable to pay the tax as determined under Vivad se Vishwas ?

Answer : It is advisable to pay tax only after withdrawal of Appeal/writ/ SLP/Arbitration because tax paid under vivad se vishwas will not be refunded under any circumstances.

Without prejudice to the provisions of sub-sections (*2*), (*3*) and (*4*), the declarant shall furnish an undertaking waiving his right, whether direct or indirect, to seek or pursue any remedy or any claim in relation to the tax arrear which may otherwise be available to him under any law for the time being in force, in equity, under statute or under any agreement entered into by India with any country or territory outside India whether for protection of investment or otherwise and the undertaking shall be made in such form and manner as may be prescribed.

{REFER SUBSECTION 5 OF SECTION 4 OF THE DIRECT TAX VIVAD SE VISHWAS ACT 2020 }

47) Question : Whether Declarant has to furnish any undertaking waiving his right , whether direct or indirect, to seek or pursue any remedy or any claim in relation to the tax arrear

Answer : Yes, the declarant shall furnish an undertaking waiving his right.

48) Question : In which form this undertaking is to given ?

Answer : Form 2 –Undertaking for waiving of Right.

49) Question : When this undertaking of waiving right is to be filed ?

Answer : Form -2 is to be submitted electronically along with Form- 1 only. Form-1 declaration can not be filed without Form-2

50) Question : Is This Undertaking Revocable ?

Answer : No, The above undertaking is irrevocable.

51) Question : To whom this undertaking is to be furnished ?

Answer : This undertaking is to be furnished to Designated Authority as defined in section 2.

The declaration under sub-section (*1*) shall be presumed never to have been made,if

A) any material particular furnished in the declaration is found to be false at any stage;

B) the declarant violates any of the conditions referred to in this Act;

C)the declarant acts in any manner which is not in accordance with the undertaking given by him under sub-section (*5*),

in such cases, all the proceedings and claims which were withdrawn under section 4 and all the consequences under the Income-tax Act against the declarant shall be deemed to have been revived.

{REFER SUBSECTION 6 OF SECTION 4 OF THE DIRECT TAX VIVAD SE VISHWAS ACT 2020 }

No appellate forum or arbitrator, conciliator or mediator shall proceed to decide any issue relating to the tax arrear mentioned in the declaration in respect of which an order has been made under sub-section (*1*) of section 5 by the designated authority or the payment of sum determined under that section.

{REFER SUBSECTION 7 OF SECTION 4 OF THE DIRECT TAX VIVAD SE VISHWAS ACT 2020 }

52) Question : A person has filed declaration under section 4 of The Direct Tax Vivad se Vishwas knowing the fact that He is not eligible to Apply under section 9 i.e the department has instituted Prosecution against him . is this a valid declaration ?

Answer : The declaration under sub-section (*1*) shall be presumed never to have been made,if any material particular furnished in the declaration is found to be false at any stage & all the proceedings and claims which were withdrawan under section 4 and all the consequences under the Income-tax Act against the declarant shall be deemed to have been revived. Hence, in above case, the declarant has unsidclosed material fact furnished in declaration . Hence this declaration is void .

53) Question : A person has filed declaration under section 4 of The Direct Tax Vivad se Vishwas in respect of Assessment year in which disputed Tax exceeds Rs.5 core knowing the fact that He is not eligible to Apply under section. is this a valid declaration ?

Answer : The declaration under sub-section (*1*) shall be presumed never to have been made,if any material particular furnished in the declaration is found to be false at any stage & all the proceedings and claims which were withdrawn under section 4 and all the consequences under the Income-tax Act against the declarant shall be deemed to have been revived.

54) Question : A person failed to pay amount as determined by designated Authority with in prescribed time. What is effect of declaration filed under Section 4.

Answer : In this situation , the Declaration shall be presumed never to have been filed and all the proceedings and claims deemed to have been revived.

55)Question : Give some instances in which the declaration under sub-section (*1*) shall be presumed never to have been made ?

Answer : 1)Declaration filed in violation of section 9 of the Act

2) Non Furnishing of proof of withdrawal of writ/ Arbitration

3) Non Payment of Amount determined by order in Form-3

4) Payment of Amount specified after prescribed time period

5) Wrong calculation of Disputed Tax in declaration form No.1

56) Question : Whether A Person Can File A Revised Declaration ?

Answer : After studying e-filing facility, it seems it will be allowed

57) Question : whether declaration is to be filed Assessment Year Wise ?

Answer : Yes

58) Question : How the declaration referred to in section 4 is to be filed in case of Govt Deductor or collector when PAN is not available ?

Answer : If The Declarant is Govt Deductor or collector not having PAN , then TAN is to be mentioned while filing declaration in Form 1 but before this, the particular deductor must registered on Income Tax Portal.

59) Question : If a TDS deductor/ collector both having PAN and TAN can file Form 1 from PAN Based Login ?

Answer :Taxpayers using their PAN based login cannot file TDS related Form 1.

60) **Question :A person having pending appeals related to both income tax and TDS in respect of same Assessment Year and He wants to settle the dispute in respect of both TDS & Income Tax. Whether he can settle both dispute by filing a single declaration form 1 in respect of both TDS & Income Tax dispute as both dispute relates to same Assessment Year ?**

Answer : No, he has to file 2 (two) different declaration forms one logging through Pan and another through TAN login because TDS/TCS related disputed can be settled only by filing declaration in Form 1 from TAN Login.

61) **Question : whether Multiple Appeals pending with different appeallte forum in respect of same assessment Year can be settled by filing single declaration form ?**

Answer : Yes, In case of appellant is having more than one order for the selected assessment year, please provide the "order details, appeal filed for that order and with whom appeal is pending and tax arrears for such order" separately by clicking "Add Row" given in Part B. Note : In case of appellant is having, more than one 'nature of tax arrears', for the selected AY/FY, then please provide the details of each tax arrear separately by clicking "Add Row"

62) **Question :what to do if auto populated contact No and Email id does not belong to Person filing the declaration ?**

Answer : You can update the same by updating the same in profile setting. After updation, the updated contact No and Email id will auto populated in Form .

63) **Question : Whether challan for making payment of taxes under VsV scheme is the same as 400 (or any other existing codes) challan? Or any other new specific challan code is being introduced for the same If yes, when is new challan code likely to be introduced?**

Answer : Yes, Challan under VsV scheme will be usual Regular Assessment Tax challan – Corporation Tax or Income Tax (as the case may be)- with minor head 400. Please take care to ensure that PAN and AY are correctly mentioned. NO NEW CHALLAN has been released for DTVSV .

64) Question : whether person making declaration is mandatorily required to quote his ADDHAR in form 1 ?

Answer : This field is applicable only for individuals and in PAN login. If "Aadhaar" is updated in profile and linked with PAN, then the same will be auto populated. Else, Assessee may enter the Aadhaar. For TAN users, this field is not applicable.

65) Question :As per the form, the Assessee is required to mention reference number of appeal filed by it. When the matter is pending with CIT(A), Appeal No. may not be available with Assessee, as notice might not have been issued. Whether acknowledgement number of eappeal can be mentioned?

Answer : The label of “Appeal Reference Number” may be treated as “Appeal Reference Number / Acknowledgment Number” in all schedules and in Part B “Reference Number” as “Reference Number / Acknowledgment Number”.

66) Question :Whether information relating to payment of taxes before date of declaration in form 1 is to be given ?

Answer : yes, the details of tax payment in respect of tax arrear against which declaration under form 1 is filed is to be given in form 1. The following details is to be mentioned in respect of tax payment :

A) **Date of Payment**

B) **BSR code of Bank**

C) **Amount**

67) Question : whether any Acknowledgement Number will be provided against filing of declaration in form 1 ?

Answer : E filing acknowledgement will be issued electronically on filing of form 1 and form 2 on Income Tax Portal.

68) Question : How a Person can check the status of declaration filed in form 1 ?

Answer : Under The Tab view DTVSEV forms.

69) Question : In Which Challan, Tax under Vivad se Vishwas to be deposited ?

Answer : ITNS-280 or ITNS-281, As applicable

The designated authority shall, within a period of fifteen days from the date of receipt of the declaration, by order, determine the amount payable by the declarant in accordance with the provisions of this Act and grant a certificate to the declarant containing particulars of the tax arrear and the amount payable after such determination, in such form as may be prescribed.

{REFER SUBSECTION 1 OF SECTION 5 OF THE DIRECT TAX VIVAD SE VISHWAS ACT 2020 }

70) Question : What is time limit available with designated Authority for determination of Amount payable by the declarant ?

Answer : Within a period of fifteen days from the date of receipt of the declaration.

71) Question : A person has filed declaration under this act on 2nd April,2020 in form 1. By which time the designated Authority will inform him about amount payable under Vivad se Vishwas ?

Answer : By maximum 17th April,2020

72) Question : Is it necessary to pass written order for determination of amount payable ?

Answer : Yes

73) Question : Is any form Prescribed for grant of certificate ?

Answer : Yes , Form -3

74) Question : Which Information Certificate in Form 3 contains?

Answer : Particulars of Tax Payable & Amount Payable

75) Question : How the DA will determine the Amount Payable in Act ?

Answer : The DA will scrutinize the information given by declarant in Form 1 and Form 2. If he/she found that the information given in forms are true & correct as per provisions of the Act, only than he/she will grant a certificate containing particulars of the tax arrear and the amount payable after such determination.

The declarant shall pay the amount determined under sub-section (*1*) within fifteen days of the date of receipt of the certificate and intimate the details of such payment to the designated authority in the prescribed form and thereupon the designated authority shall pass an order stating that the declarant has paid the amount.

{REFER SUBSECTION 2 OF SECTION 5 OF THE DIRECT TAX VIVAD SE VISHWAS ACT 2020 }

76) Question : What is time limit for payment of amount determined in form-3 ?

Answer : Within fifteen days of the date of receipt of the certificate

77) Question : What happened if payment of Amount payable has not been made with in prescribed time limit ?

Answer : Declaration is deemed never to have been made.

78)Question : Is it necessary to intimate payment of Taxes to DA ?

Answer : Yes

79) Question : Is any form prescribed for Intimation of Pament of Taxes ?

Answer : Form 4

80) Question : Is DA is required to Pass any Final order stating that the declarant has paid the amount ?

Answer : Yes

Every order passed under sub-section (*1*), determining the amount payable under this Act, 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 or under any agreement, whether for protection of investment or otherwise, entered into by India with any other country or territory outside India.

{REFER SUBSECTION 3 OF SECTION 5 OF THE DIRECT TAX VIVAD SE VISHWAS ACT 2020 }

81) Question :Whether dispute settled under direct Tax Vivad se Vishwas Act can be reopened in any other proceeding under the Income Tax Act ?

Answer : No

Flow Chart of opting The Direct Tax Vivad Se Vishwas Act :
1. Declarant will File declaration in Form-1
2.Declarant will File undertaking in Form-2 waiving his all rights.
3. Certificate issued by DA in Form 3 regarding Tax Arrear & determination of Amount Payable
4. Payment of Disputed Tax in prescribed time in ITNS-280/ITNS281
5. Intimation of Payment of Tax in form -4 & Submission of proof of withdrawal of Appeal
6. Certificate by passing order of Final Payment in Form-5

82) Question : What is disputed Tax under DTVSV Act 2020?

Answer :"Disputed tax", in relation to an assessment year or financial year, as the casemay be, means the income-tax, including surcharge and cess (hereafter in this clausereferred to as the amount of tax) payable by the appellant under the provisions of the Income-tax Act, 1961.

{ Refer Section 2(j) of Direct Tax Vivad se Vishwas Act 2020}

83)Question : How the disputed tax is to be calculated where any appeal, writ petition or special leave petition is pending before the appellate forum as on the specified date ?

Answer : In A Case where any appeal, writ petition or special leave petition is pending before the appellate forum as on the specified date, the amount of tax that is payable by the appellant if such appeal or writ petition or special leave petition was to be decided against him;

{ Refer Section 2(j)(A) of Direct Tax Vivad se Vishwas Act 2020}

84)Question : How the disputed tax is to be calculated where an order in an appeal or in writ petition has been passed by the appellate forum on or before the specified date, and the time for filing appeal or special leave petition against such order has not expired as on that date ?

Answer : In A case where an order in an appeal or in writ petition has been passed by the appellate forum on or before the specified date, and the time for filing appeal or special leave petition against such order has not expired as on that date, the amount of tax payable by the appellant after giving effect to the order so passed.

{ Refer Section 2(j)(B) of Direct Tax Vivad se Vishwas Act 2020}

85.)Question : How the disputed tax is to be calculated where the order has been passed by the Assessing Officer on or before the specified date, and the time for filing appeal against such order has not expired as on that date ?

Answer : in a case where the order has been passed by the Assessing Officer on or before the specified date, and the time for filing appeal against such order has not expired as on that date, the amount of tax payable by the appellant in accordance with such order.

{ Refer Section 2(j)(C) of Direct Tax Vivad se Vishwas Act 2020}

86)Question How the disputed tax is to be calculated where objection filed by the appellant is pending before the Dispute Resolution Panel under section 144C of the Income-tax Act as on the specified date ?

Answer : in a case where objection filed by the appellant is pending before the Dispute Resolution Panel under section 144C of the Income-tax Act as on the specified date, the amount of tax payable by the appellant if the Dispute Resolution Panel was to confirm the variation proposed in the draft order.

{ Refer Section 2(j)(D) of Direct Tax Vivad se Vishwas Act 2020}

87)Question How the disputed tax is to be calculated where Dispute Resolution Panel has issued any direction under sub-section (*5*) of section 144C of the Income-tax Act and the Assessing Officer has not passed the order under sub-section (*13*) of that section on or before the specified date ?

Answer :in a case where Dispute Resolution Panel has issued any direction under sub-section (*5*) of section 144C of the Income-tax Act and the Assessing Officer has not passed the order under sub-section (*13*) of that section on or before the specified date, the amount of tax payable by the appellant as per the assessment order to be passed by the Assessing Officer under sub-section (*13*) thereof.

{ Refer Section 2(j)(E) of Direct Tax Vivad se Vishwas Act 2020}

88) Question: How the disputed tax is to be calculated where an application for revision under section 264 of the Income-tax Act is pending as on the specified date,?

Answer : in a case where an application for revision under section 264 of the Income-tax Act is pending as on the specified date, the amount of tax payable by the appellant if such application for revision was not to be accepted.

{ Refer Section 2(j)(F) of Direct Tax Vivad se Vishwas Act 2020}

89) Question : What is the effect of enhancement notice issued by commissioner Appeal ?

Answer :where Commissioner (Appeals) has issued notice of enhancement under section 251 of the Income-tax Act <u>on or before the specified date</u>, the disputed tax shall be increased by the amount of tax pertaining to issues for which notice of enhancement has been issued.

{ Refer First proviso to Section 2(j)(F) of Direct Tax Vivad se Vishwas Act 2020}

90) Question :- Calculate the disputed tax for which declaration is to be filed from following information ?

Issue	Disputed Tax
Appeal pending with CIT (Appeal) on certain disallowances made by AO by passing order u/s 143(3)	5,00,000
Notice of enhancement issued by CIT(A) under section 251 of Income Tax on 25-01-2020	2,50,000

Answer :Where Commissioner (Appeals) has issued notice of enhancement under section 251 of the Income-tax Act <u>on or before the specified date</u>, the disputed tax shall be increased by the amount of tax pertaining to issues for which notice of enhancement has been issued. In such case disputed tax will be increased by amount of Rs.250000. Total disputed tax for the purpose of filing declaration for Vivad se Vishwas will be Rs.750000.

91) Question : Will it make any difference if notice for enhancement is issued on 05-02-2020 ?

Answer : Since Notice of enhancement u/s 251 of the Income Tax act has issued after the specified date of 31st Jan,2020 hence the disputed tax will not be increased in such case, it will remains Rs.500000 for the purpose of filing declaration.

92) Question : What Procedure is to be adopted in a case where the dispute in relation to an assessment year relates to reduction of tax credit under section 115JAA or section 115D of the Income-tax Act or any loss or depreciation computed ?

in a case where the dispute in relation to an assessment year relates to reduction of tax credit under section

115JAA or section 115D of the Income-tax Act or any loss or depreciation computed thereunder,

the appellant shall have an option either to include the amount of tax related to such tax credit or loss or depreciation in the amount of disputed tax

or

to carry forward the reduced tax credit or loss or depreciation, in such manner as may be prescribed.

The carry forward the reduced tax credit of loass or depreciation is prescribed in rule 9 & rule 10 of the Direct Tax Vivad se Vishwas Rules 2020

{ Refer First proviso to Section 2(j)(F) of Direct Tax Vivad se Vishwas Act 2020}

93) Question :X ltd , a person has a pending appeal with CIT (appeal) in respect of reduction of loss of Rs.10 lakh which is liable to taxed at 30% plus 4% education cess. Calculate disputed Tax if person opt for first option ?

Answer : The disputed tax in above case will be calculated as under :

Disputed Income	10 lakh
Tax @ 30%	300000
Eduction cess @ 4%	12000
Total Disputed Tax	312000

94) Question :What will be difference in yourAnswer , if a person opt for second option ?

Answer : As per Rule No 9 of Direct Tax Vivad se vishwas Rules 2020, if a person decided to carry forward reduced loss as per second option, than total loss carry forward will reduce by Rs.10 lakh, as a consequence of carrying forward the reduced amount of loss or unabsorbed dedpreciation & he have to pay higher tax in subsequent years along with interest

95) Question : Define Tax Arrear ?

Answer : Tax arrear" means,—

the aggregate amount of disputed tax, interest chargeable or charged on such disputed tax, and penalty leviable or levied on such disputed tax; or

disputed interest; or
disputed penalty; or
disputed fee,

as determined under the provisions of the Income-tax Act.

{ Refer Section 2(o) of Direct Tax Vivad se Vishwas Act 2020}

96) Question : Calculate Tax Arrear from following information ?

Disputed Tax	10.00 lac
Interest u/s 234A/234B/234C	15.00 Lac
Penalty U/S 271(1) (C)	10.00 Lac
Penalty for non obtaining Tax Audit Report	1.50 lac
Disputed fee u/s 234E	0.50 lac

Answer : Tax Arrear , in this case is 10.00+15.00+10.00+1.50+0.50=37.00 lacs

Disputed Tax	10.00 lac
Interest u/s 234A/234B/234C	15.00 Lac
Penalty U/S 271(1) (C)	10.00 Lac
Penalty U/S 271(1) (C)	10.00 Lac
Penalty for non obtaining Tax Audit Report	1.50 lac
Total Tax Arrears	37.00 Lac

97)Question : Is Disputed Fee Includes In Tax Arrear ?

Answer : Yes

98)Question : What Is Disputed Fee ?

disputed fee" means the fee determined under the provisions of the Income-tax Act, 1961 in respect of which appeal has been filed by the appellant.

99) Question : What are the cases in which Vivad se Vishwas does not Apply ?

The provisions of this Act shall not apply—

(a) in respect of tax arrear,—

(i) relating to an assessment year in respect of which an assessment has been made under sub-section (*3*) of section 143 or section 144 or section 153A or section 153C of the Income-tax Act on the basis of search initiated under section 132 or section 132A of the Income-tax Act, if the amount of disputed tax exceeds five crore rupees;

(ii) relating to an assessment year in respect of which prosecution has been instituted on or before the date of filing of declaration;

(iii) relating to any undisclosed income from a source located outside India or undisclosed asset located outside India;

(iv) relating to an assessment or reassessment made on the basis of information received under an agreement referred to in section 90 or section 90A of the Income-tax Act, if it relates to any tax arrear;

(b) to any person in respect of whom an order of detention has been made under the provisions of the Conservation of Foreign Exchange and Prevention of Smuggling Activities Act, 1974 on or before the filing of declaration:

Provided that—

(i) such order of detention, being an order to which the provisions of section 9 or section 12A of the said Act do not apply, has not been revoked on the report of the Advisory Board under section 8 of the said Act or before the receipt of the report of the Advisory Board; or

(ii) such order of detention, being an order to which the provisions of section 9 of the said Act apply, has not been revoked before the expiry of the time for, or on the basis of, the review under sub-section (*3*) of section 9, or on the report of the Advisory Board under section 8, read with sub-section (*2*) of section 9, of the said Act; or

(iii) such order of detention, being an order to which the provisions of section 12A of the said Act apply, has not been revoked before the expiry of the time for, or on the basis of, the first review under sub-section (*3*) of that section, or on the basis of the report of the

Advisory Board under section 8, read with sub-section (*6*) of section 12A, of the said Act; or

(iv) such order of detention has not been set aside by a court of competent jurisdiction;

(c) to any person in respect of whom prosecution for any offence punishable under the provisions of

-The Unlawful Activities (Prevention) Act, 1967

- The Narcotic Drugs and Psychotropic Substances Act, 1985

- The Prevention of Corruption Act, 1988

- The Prevention of Money Laundering Act, 2002

- The Prohibition of Benami Property Transactions Act, 1988

has been instituted on or before the filing of the declaration or such person has been convicted of any such offence punishable under any of those Acts;

(d) to any person in respect of whom prosecution has been initiated by an Income-tax authority for any offence punishable under the provisions of the Indian Penal Code or for the purpose of enforcement of any civil liability under any law for the time being in force, on or before the filing of the declaration or such person has been convicted of any such offence consequent to the prosecution initiated by an Income- tax authority;

(e)to any person notified under section 3 of the Special Court (Trial of Offences relating to transactions in Securities) Act, 1992 on or before the filing of declaration

100)Question : There is no procedure prescribed for withdrawal of Appeal where Revenue Department is in Appeal. How the Appeal is withdrawan in such cases ?

Answer : On intimation of payment to the DA, the department shall withdraw department appeals.

101) question : Whether any immunity from prosecution is provided if Appellant has paid the Amount as decided by DA & intimate the same to DA ?

Answer : Total immunity from prosecution in cases where an order is passed by the DA that the amount payable under VSV has been paid by the declarant.

102) if the dispute settled by a Person under VSV, whether department take the plea in any of subsequent years that the additions have accepted by the person & now he can dispute the same again ?

Answer : If an appellant has settled the dispute under VSV in an assessment year then it is not open for Revenue to take a stand that the additions have been accepted by the appellant and hence he cannot dispute it in future assessment years.

103) question : whether order passed by DA under VSV is appealable ?

Answer : No, Appeal before any appellate forum against the order under VSV will not be acceptable.

10. Manner of computing disputed tax in cases where Minimum Alternate Tax (MAT) credit is reduced.-

(1) Where the dispute in relation to an assessment year relates to reduction in Minimum Alternate Tax (MAT) credit to be carried forward, the declarant shall have an option to

(i) include the amount by which MAT credit to be carried forward is reduced in disputed tax and carry forward the MAT credit by ignoring such amount of reduction,

or

(ii) carry forward the reduced MAT credit.

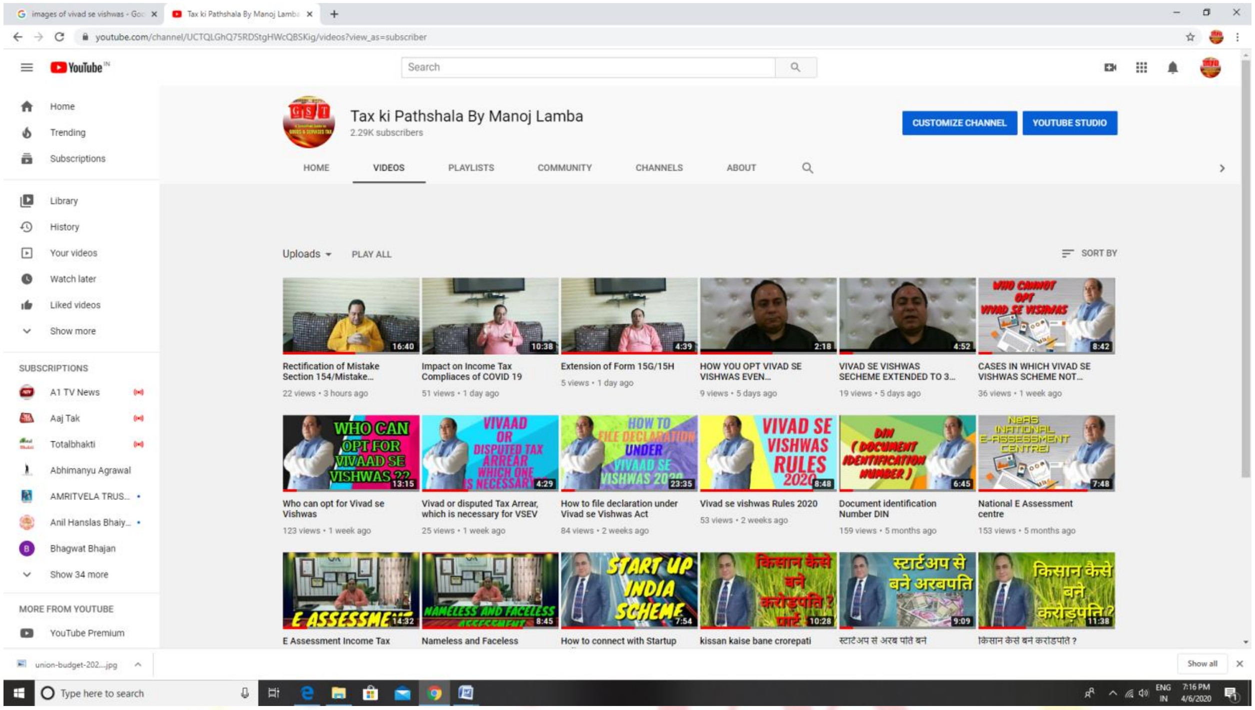
(2) Where the declarant exercises the option as per clause (ii) of sub-rule (1), he shall be liable to pay tax, including surcharge and cess, along with interest, if any, as a consequence of carrying forward reduced MAT credit in subsequent years

Provided that in cases other than the eligible search cases, in computing the reduced amount of MAT credit to be carried forward in clause (ii) of sub-rule (1), one-half of the amount by which MAT credit is reduced shall be considered for reduction, if such reduction is related to issues covered in favour of declarant.

Provided further that in case of eligible search cases, in computing the reduced amount of MAT credit to be carried forward in clause (ii) of sub-rule (1), one and one-fourth times of the amount by which MAT credit is reduced shall be considered for reduction and where the one and one-fourth times the amount by which MAT credit is reduced exceeds the amount of MAT credit to be carried forward before it's reduction, such excess shall be ignored.

Provided also that in case of eligible search cases in computing the reduced amount of MAT credit to be carried forward in clause (ii) of sub-rule (1), five-eighth of the amount by which MAT credit is reduced shall be considered for reduction, if such reduction is related to issues covered in favour of declarant. Explanation – For the purpose of this rule MAT credit means tax credit as per the provisions of section 115JAA or 115JD of the Income-tax Act. 11

Disputed MAT Credit	Normal provisions	MAT provisions
Assessed Income as per Order of AO	80.00	150.00
Tax payable thereon	24.72	29.70
MAT Credit		4.98
Additions to the Book Profit		20.00
Revised Book Profit		170.00
Tax payable thereon		33.66
Revised MAT Credit		3.96
In such a case the assessee has following options		
a) Carry forward the revised MAT credit OR		3.96
b) Pay an amount of difference in MAT Credit and carry forward the original MAT credit		1.02 4.98



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Question : Explain the Manner of computing disputed tax in cases where loss or unabsorbed depreciation is reduced ?

Where the dispute in relation to an assessment year <u>relates to reduction in loss or unabsorbed depreciation</u> to be carried forward under the Income-tax Act, the <u>declarant shall have an option to</u> –include the tax, including surcharge and cess, payable on the amount by which loss or unabsorbed depreciation is reduced in the disputed tax and carry forward the loss or unabsorbed depreciation by ignoring such amount of reduction in loss or unabsorbed depreciation;

or

carry forward the reduced amount of loss or unabsorbed depreciation.

Where the declarant exercises <u>the option as per clause (ii) of sub-rule (1),</u> he shall be liable to pay tax, including surcharge and cess, along with interest, if any, as a consequence of carrying forward the reduced amount of loss or unabsorbed depreciation in subsequent years:

Provided that the written down value of the block of asset on the last day of the year, in respect of which unabsorbed depreciation has been reduced<u>, shall not be increased by the amount of reduction in unabsorbed depreciation:</u>

Provided further that in cases other than the eligible search cases, in computing the reduced amount of loss or unabsorbed depreciation to be carried forward in clause (ii) of sub-rule (1), one-half of the amount by which loss or unabsorbed depreciation is reduced shall be considered for reduction, if such reduction is related to issues covered in favour of declarant:

Provided also that in case of eligible search cases, in computing the reduced amount of loss or unabsorbed depreciation to be carried forward in clause (ii) of sub-rule (1), one and one-fourth times of the amount by which loss or unabsorbed depreciation is reduced shall be considered for reduction and where the one and one-fourth times of the amount by which loss or unabsorbed depreciation is reduced exceeds the amount of loss to be carried forward before it's reduction, such excess shall be ignored:

Provided also that in case of eligible search cases in computing the reduced amount of loss or unabsorbed depreciation to be carried forward in clause (ii) of sub-rule (1), five-eighth of the amount by which loss or unabsorbed depreciation is reduced shall be considered for reduction, if such reduction is related to issues covered in favour of declarant.

{ Refer Rule 9 of The Direct Tax Vivad se Vishwas Rules 2020}

Question : X limited has filed his return of Income declaring loss of Rs.100 lakh . The case has picked up for scrutiny u/s 143(2) & during scrutiny , The Ao has disallowed expenses of Rs. 40 lakh & reduced the amount of depreciation claimed of Rs. 50 lakh to 25 lakh. The Assessee has filed an appeal against the order of AO with CIT (Appeal) . Now he Assessee wants to file a declaration under the DTVSV. Guide him with suitable course of Action ?

Answer : Calculation of disputed tax when loss or Unabsorbed Depreciation is reduced :

Particulars (A.Y 2017-18)	Returned loss	Assessed loss
Loss As per Return of Income	100	100
Less : Dissallowed Expenses		40
Revised Loss		60
Less : depreciation Claimed/Allowed	50	25
Revised Loss after depreciation		35
Particulars	Option 1	Option 2
Disputed Income	65	65
Tax to be paid under VSV @33.06%	21.49	0
Revised Loss/unabsorbed depreciation to be carried Forward	100	35

Question : X ltd has unabsorbed depreciation to be carried forward of Rs.15 lakh on Total machinery of Rs.100 lakh. During the course of Assessment, The AO has reduced the Amount of unabsorbed depreciation to be carried forward to Rs.10 lakh , hence reduced the unabsorbed depreciation by Rs. 5 Lakh. The Assessee has filed a Appeal with CIT(A) contesting reduction of unabsorbed Depreciation of Rs.5 lakh . The Appeal is pending with CIT(A) on specified date. How can he file declaration under Vivad se Vishwas ?

Answer :

Particulars (A.Y 2017-18)	Returned loss	Assessed loss
Unabsorbed Depreciation As per Return of Income	15	15
Less : Dissallowed unabsorbed Depreciation		5
Revised unabsorbed Depreciation		10

Particulars	Option 1	Option 2
Disputed Income on account of reduction of unabsorbed depreciation	5	5

Tax to be paid under VSV @33.06%	**1.65**	**0**
Revised nabsorbed depreciation to be carried Forward	**15**	**10**

Question :Since unabsorbed depreciation of Rs 5 lakh is disallowed , can X ltd add back it Written down value of Plant & machinery ?

Answer : No, As per Rule 9 of Direct Tax Vivad se Vishwas Rules 2020, the written down value of the block of asset on the last day of the year, in respect of which unabsorbed depreciation has been reduced, shall not be increased by the amount of reduction in unabsorbed depreciation:

Question : X limited has filed his return of Income declaring loss of Rs.100 lakh . The case has picked up for scrutiny u/s 143(2) & during scrutiny , The Ao has disallowed expenses of Rs. 40 lakh & reduced the amount of depreciation claimed of Rs. 50 lakh to 25 lakh. The Assessee has filed an appeal against the order of AO with CIT (Appeal) & CIT (Appeal) has decided the Appeal in favor of X Ltd & Now the department has filed Appeal with ITAT. Now he Assessee wants to file a declaration under the DTVSV. Guide him with suitable course of Action ?

Particulars (A.Y 2017-18)	**Returned loss**	**Assessed loss**
Loss As per Return of Income	**100**	**100**
Less : Dissallowed Expenses		**40**
Revised Loss		**60**
Less : depreciation Claimed/Allowed	**50**	**25**
Revised Loss after depreciation		**35**

Particulars	**Option 1**	**Option 2**
Disputed Income	**65**	**65**
Tax to be paid under VSV @33.06%(50% of 21.49)	**10.75**	**0**
Revised Loss/unabsorbed depreciation to be carried Forward	**100**	**67.5**

Question : X limited has filed his return of Income declaring loss of Rs.100 lakh in pursuance of serach intiated against him u/s 132/132A . The Ao has disallowed expenses of Rs. 40 lakh & reduced the amount of depreciation claimed of Rs. 50 lakh to 25 lakh. The Assessee has filed an appeal against the order of AO with CIT (Appeal) . Now he Assessee wants to file a declaration under the DTVSV. Guide him with suitable course of Action ?

Particulars (A.Y 2017-18)	Returned loss	Assessed loss
Loss As per Return of Income	100	100
Less : Dissallowed Expenses		40
Revised Loss		60
Less : depreciation Claimed/Allowed	50	25
Revised Loss after depreciation		35

Particulars	Option 1	Option 2
Disputed Income	65	65
Tax to be paid under VSV @33.06%+25% of disputed tax	26.86	0
Revised Loss/unabsorbed depreciation to be carried Forward	100	19.75

Question : X limited has filed his return of Income declaring loss of Rs.100 lakh in pursuance of serach intiated against him u/s 132/132A . The Ao has disallowed expenses of Rs. 40 lakh & reduced the amount of depreciation claimed of Rs. 50 lakh to 25 lakh. The Assessee has filed an appeal against the order of AO with CIT (Appeal) & CIT (Appeal) has decided the Appeal in favor of X Ltd & Now the department has filed Appeal with ITAT.. Now he Assessee wants to file a declaration under the DTVSV. Guide him with suitable course of Action ?

Answer :

Particulars (A.Y 2017-18)	Returned loss	Assessed loss
Loss As per Return of Income	100	100
Less : Dissallowed Expenses		40
Revised Loss		60
Less : depreciation Claimed/Allowed	50	25
Revised Loss after depreciation		35
Particulars	Option 1	Option 2
Disputed Income	65	65
Tax to be paid under VSV @33.06%+25% of disputed tax(1/2 of 26.86)	13.43	0
Revised Loss/unabsorbed depreciation to be carried Forward	100	40.625

Vivad Se Vishwas Scheme 2020

Objectives of Vivad Se Vishwas Scheme 2020

- Reduce income tax pending litigation
- Generate timely revenues for the Government
- Help taxpayers end their tax disputes with the department by paying disputed tax and get waiver from payment of interest and penalty. Also get immunity from prosecution.

Direct Tax Vivad Se Vishwas Bill 2020

- Bill was introduced in the Parliament on 5th Feb, 2020.
- Subsequently, representations were received from the stakeholders regarding various provisions of the Bill.
- Accordingly, certain clauses of the Bill have been proposed to be amended to widen the scope of Bill & ease the compliance burden on the part of tax-payer.
- Currently the DTVSV Act 2020 has been passed by Parliament.

Salient Features of Vivad Se Vishwas

- Key dates – date of opening / closing, payment dates
- Eligibility – class of taxpayers eligible to settle disputes
- Payment terms – what is the amount to be paid for settlement of dispute
- Exclusion – class of taxpayers excluded from the Bill
- Consequences – Benefits, immunity etc under the Bill
- Delegated Legislation – power to make rules, remove difficulty etc

Salient Features of Vivad Se Vishwas

- Start date: Date on which the Bill gets the assent of Hon'ble President after being passed by the Parliament.

- Last Date: Date to be notified by the Government (Likely to be 30th June 2020)

- Payment: Required by 31st March 2020. After this date and before closure of scheme the payment shall be at higher rate.

Salient Features – Eligibility

- Appeals, writs, SLPs, arbitration (filed by Department or taxpayer) filed on or before 31 Jan 2020.
- Orders for which time for filing appeal has not expired on 31 Jan 2020.
- Cases pending before Dispute Resolution Panel (DRP).
- Cases where DRP issued direction on or before 31 Jan 2020 but order has not yet been passed.
- Cases where assessee filed revision application under section 264 on or before 31 Jan 2020.
- Dispute where payment has already been made shall also be eligible.

Salient Features – Eligibility Cont'd

- The pending appeal, writ, SLP, arbitration could be against-
  - ✓ Disputed tax (including interest or penalty on such disputed tax) in relation to an assessment or reassessment order
  - ✓ Disputed interest, disputed penalty or disputed fees where there is no disputed tax.
- Disputed tax can also include the tax determined on default in respect of tax deducted at source (TDS) or tax collected at source (TCS).
- Disputed tax shall include tax on enhancement notice

Salient Features – Payment Terms

Payment made on or before	Appeal, writ, SLP, arbitration relates to disputed tax	Appeal, writ, SLP, arbitration relates only to disputed penalty or interest or fee
31st March 2020	100% of the disputed tax (125% in search cases) [waiver of interest & penalty]	25% of the disputed penalty or interest or fee
End date (likely to be 30th June 2020)	110% of the disputed tax (135% in search cases) [waiver of interest & penalty]	30% of the disputed penalty or interest or fee

If an issue in taxpayer's pending appeal already decided in favor of taxpayer by higher appellate forum or if Department has filed appeal, amount payable is 50% of aforesaid amounts.

Exclusion

- Search cases if disputed tax in a year is more than Rs.5 crore.
- Cases where prosecution has been initiated by the department under Income-tax Act or under Indian Penal Code.
- Cases involving undisclosed foreign income and assets.
- Cases completed on the basis of information received from foreign jurisdiction.
- Cases where person is notified under Special Courts(Trial of Offences Relating to Transactions in Securities) Act, 1992 or detained under Conservation of Foreign Exchange and Prevention of Smuggling Activities Act, 1974.
- Cases covered under Narcotic Drugs and Psychotropic Substances Act, Unlawful Activities (Prevention) Act, Prevention of Corruption Act, Conservation of Foreign Exchange and Prevention of Smuggling Activities Act, Prevention of Money Laundering Act, Prohibition of Benami Property Transactions Act.

Consequences

- Consequent to such declaration and on fulfillment of conditions, all appeals, writs, SLPs, arbitration to be withdrawn (both by taxpayer and by department).
- Immunity to be granted from levy of interest, penalty and institution of any proceeding for prosecution for any offence under the Income-tax Act in respect of matters covered in the declaration.
- If excess payment made before filing declaration, refund shall be issued without interest.

Delegated Legislation

- CBDT is proposed to be given power to issue such orders, instructions and directions to the income-tax authorities for the proper administration of the Act.
- Central Government is proposed to be given power to make rules for carrying out provision of this scheme.
- Central Government is proposed to be given power to remove difficulties by issuing appropriate orders not inconsistent with the scheme.

रजिस्ट्री सं॰ डी॰ एल॰—(एन)04/0007/2003—20 REGISTERED NO. DL—(N)04/0007/2003—20

भारत का राजपत्र
The Gazette of India

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असाधारण
EXTRAORDINARY
भाग II — खण्ड 1
PART II — Section 1
प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY

सं॰ 10] नई दिल्ली, मंगलवार, मार्च 17, 2020/ फाल्गुन 27, 1941 (शक)
No. 10] NEW DELHI, TUESDAY, MARCH 17, 2020/PHALGUNA 27, 1941 (SAKA)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE
(Legislative Department)

New Delhi, the 17th March, 2020/*Phalguna* 27, 1941 (*Saka*)

The following Act of Parliament received the assent of the President on the 17th March, 2020, and is hereby published for general information:—

THE DIRECT TAX VIVAD SE VISHWAS ACT, 2020

No. 3 of 2020

[17*th March,* 2020.]

An Act to provide for resolution of disputed tax and for matters connected therewith or incidental thereto.

Be it enacted by Parliament in the Seventy-first Year of the Republic of India as follows:—

1. This Act may be called the Direct Tax Vivad se Vishwas Act, 2020. Short title.

2. (*1*) In this Act, unless the context otherwise requires,— Definitions.

'(*a*) "appellant" means—

(*i*) a person in whose case an appeal or a writ petition or special leave petition has been filed either by him or by the income-tax authority or by both, before an appellate forum and such appeal or petition is pending as on the specified date;

(*ii*) a person in whose case an order has been passed by the Assessing Officer, or an order has been passed by the Commissioner (Appeals) or the

Income Tax Appellate Tribunal in an appeal, or by the High Court in a writ petition, on or before the specified date, and the time for filing any appeal or special leave petition against such order by that person has not expired as on that date;

(*iii*) a person who has filed his objections before the Dispute Resolution Panel under section 144C of the Income-tax Act, 1961 and the Dispute Resolution Panel has not issued any direction on or before the specified date; 43 of 1961.

(*iv*) a person in whose case the Dispute Resolution Panel has issued direction under sub-section (*5*) of section 144C of the Income-tax Act and the Assessing Officer has not passed any order under sub-section (*13*) of that section on or before the specified date;

(*v*) a person who has filed an application for revision under section 264 of the Income-tax Act and such application is pending as on the specified date;";

(*b*) "appellate forum" means the Supreme Court or the High Court or the Income Tax Appellate Tribunal or the Commissioner (Appeals);

(*c*) "declarant" means a person who files declaration under section 4;

(*d*) "declaration" means the declaration filed under section 4;

(*e*) "designated authority" means an officer not below the rank of a Commissioner of Income-tax notified by the Principal Chief Commissioner for the purposes of this Act;

(*f*) "disputed fee" means the fee determined under the provisions of the Income-tax Act, 1961 in respect of which appeal has been filed by the appellant; 43 of 1961.

(*g*) "disputed income", in relation to an assessment year, means the whole or so much of the total income as is relatable to the disputed tax;

(*h*) "disputed interest" means the interest determined in any case under the provisions of the Income-tax Act, 1961, where— 43 of 1961.

(*i*) such interest is not charged or chargeable on disputed tax;

(*ii*) an appeal has been filed by the appellant in respect of such interest;

(*i*) "disputed penalty" means the penalty determined in any case under the provisions of the Income-tax Act, 1961, where— 43 of 1961.

(*i*) such penalty is not levied or leviable in respect of disputed income or disputed tax, as the case may be;

(*ii*) an appeal has been filed by the appellant in respect of such penalty;

(*j*) "disputed tax", in relation to an assessment year or financial year, as the case may be, means the income-tax, including surcharge and cess (hereafter in this clause referred to as the amount of tax) payable by the appellant under the provisions of the Income-tax Act, 1961, as computed hereunder:— 43 of 1961.

(*A*) in a case where any appeal, writ petition or special leave petition is pending before the appellate forum as on the specified date, the amount of tax that is payable by the appellant if such appeal or writ petition or special leave petition was to be decided against him;

(*B*) in a case where an order in an appeal or in writ petition has been passed by the appellate forum on or before the specified date, and the time for filing appeal or special leave petition against such order has not expired as on that date, the amount of tax payable by the appellant after giving effect to the order so passed;

(*C*) in a case where the order has been passed by the Assessing Officer on or before the specified date, and the time for filing appeal against such order has not expired as on that date, the amount of tax payable by the appellant in accordance with such order;

(*D*) in a case where objection filed by the appellant is pending before the Dispute Resolution Panel under section 144C of the Income-tax Act as on the specified date, the amount of tax payable by the appellant if the Dispute Resolution Panel was to confirm the variation proposed in the draft order;

(*E*) in a case where Dispute Resolution Panel has issued any direction under sub-section (*5*) of section 144C of the Income-tax Act and the Assessing Officer has not passed the order under sub-section (*13*) of that section on or before the specified date, the amount of tax payable by the appellant as per the assessment order to be passed by the Assessing Officer under sub-section (*13*) thereof;

(*F*) in a case where an application for revision under section 264 of the Income-tax Act is pending as on the specified date, the amount of tax payable by the appellant if such application for revision was not to be accepted:

Provided that in a case where Commissioner (Appeals) has issued notice of enhancement under section 251 of the Income-tax Act on or before the specified date, the disputed tax shall be increased by the amount of tax pertaining to issues for which notice of enhancement has been issued:

Provided further that in a case where the dispute in relation to an assessment year relates to reduction of tax credit under section 115JAA or section 115D of the Income-tax Act or any loss or depreciation computed thereunder, the appellant shall have an option either to include the amount of tax related to such tax credit or loss or depreciation in the amount of disputed tax, or to carry forward the reduced tax credit or loss or depreciation, in such manner as may be prescribed.

43 of 1961. (*k*) "Income-tax Act" means the Income-tax Act, 1961;

(*l*) "last date" means such date as may be notified by the Central Government in the Official Gazette;

(*m*) "prescribed" means prescribed by rules made under this Act;

(*n*) "specified date" means the 31st day of January, 2020;

(*o*) "tax arrear" means,—

(*i*) the aggregate amount of disputed tax, interest chargeable or charged on such disputed tax, and penalty leviable or levied on such disputed tax; or

(*ii*) disputed interest; or

(*iii*) disputed penalty; or

(*iv*) disputed fee,

as determined under the provisions of the Income-tax Act.

(*2*) The words and expressions used herein and not defined but defined in the Income-tax Act shall have the meanings respectively assigned to them in that Act.

Amount payable by declarant.

3. Subject to the provisions of this Act, where a declarant files under the provisions of this Act on or before the last date, a declaration to the designated authority in accordance with the provisions of section 4 in respect of tax arrear, then, notwithstanding anything contained in the Income-tax Act or any other law for the time being in force, the amount payable by the declarant under this Act shall be as under, namely:—

Sl. No.	Nature of tax arrear.	Amount payable under this Act on or before the 31st day of March, 2020.	Amount payable under this Act on or after the 1st day of April, 2020 but on or before the last date.
(*a*)	where the tax arrear is the aggregate amount of disputed tax, interest chargeable or charged on such disputed tax and penalty leviable or levied on such disputed tax.	amount of the disputed tax.	the aggregate of the amount of disputed tax and ten per cent. of disputed tax: provided that where the ten per cent. of disputed tax exceeds the aggregate amount of interest chargeable or charged on such disputed tax and penalty leviable or levied on such disputed tax, the excess shall be ignored for the purpose of computation of amount payable under this Act .
(*b*)	where the tax arrear includes the tax, interest or penalty determined in any assessment on the basis of search under section 132 or section 132A of the Income-tax Act.	the aggregate of the amount of disputed tax and twenty-five per cent. of the disputed tax: provided that where the twenty-five per cent. of disputed tax exceeds the aggregate amount of interest chargeable or charged on such disputed tax and penalty leviable or levied on such disputed tax, the excess shall be ignored for the purpose of computation of amount payable under this Act.	the aggregate of the amount of disputed tax and thirty-five per cent. of disputed tax: provided that where the thirty-five per cent. of disputed tax exceeds the aggregate amount of interest chargeable or charged on such disputed tax and penalty leviable or levied on such disputed tax, the excess shall be ignored for the purpose of computation of amount payable.
(*c*)	where the tax arrear relates to disputed interest or disputed penalty or disputed fee.	twenty-five per cent. of disputed interest or disputed penalty or disputed fee.	thirty per cent. of disputed interest or disputed penalty or disputed fee:

Provided that in a case where an appeal or writ petition or special leave petition is filed by the income-tax authority on any issue before the appellate forum, the amount payable shall be one-half of the amount in the Table above calculated on such issue, in such manner as may be prescribed:

Provided further that in a case where an appeal is filed before the Commissioner (Appeals) or objections is filed before the Dispute Resolution Panel by the appellant on any issue on which he has already got a decision in his favour from the Income Tax Appellate Tribunal (where the decision on such issue is not reversed by the High Court or the Supreme Court) or the High Court (where the decision on such issue is not reversed by the Supreme Court), the amount payable shall be one-half of the amount in the Table above calculated on such issue, in such manner as may be prescribed:

Provided also that in a case where an appeal is filed by the appellant on any issue before the Income Tax Appellate Tribunal on which he has already got a decision in his favour from the High Court (where the decision on such issue is not reversed by the Supreme Court), the amount payable shall be one-half of the amount in the Table above calculated on such issue, in such manner as may be prescribed.

Filing of declaration and particulars to be furnished.

4. (*1*) The declaration referred to in section 3 shall be filed by the declarant before the designated authority in such form and verified in such manner as may be prescribed.

(*2*) Upon the filing the declaration, any appeal pending before the Income Tax Appellate Tribunal or Commissioner (Appeals), in respect of the disputed income or disputed interest or disputed penalty or disputed fee and tax arrear shall be deemed to have been withdrawn from the date on which certificate under sub-section (*1*) of section 5 is issued by the designated authority.

(*3*) Where the declarant has filed any appeal before the appellate forum or any writ petition before the High Court or the Supreme Court against any order in respect of tax arrear, he shall withdraw such appeal or writ petition with the leave of the Court wherever required after issuance of certificate under sub-section (*1*) of section 5 and furnish proof of such withdrawal alongwith the intimation of payment to the designated authority under sub-section (*2*) of section 5.

(*4*) Where the declarant has initiated any proceeding for arbitration, conciliation or mediation, or has given any notice thereof under any law for the time being in force or under any agreement entered into by India with any other country or territory outside India whether for protection of investment or otherwise, he shall withdraw the claim, if any, in such proceedings or notice after issuance of certificate under sub-section (*1*) of section 5 and furnish proof of such withdrawal alongwith the intimation of payment to the designated authority under sub-section (*2*) of section 5.

(*5*) Without prejudice to the provisions of sub-sections (*2*), (*3*) and (*4*), the declarant shall furnish an undertaking waiving his right, whether direct or indirect, to seek or pursue any remedy or any claim in relation to the tax arrear which may otherwise be available to him under any law for the time being in force, in equity, under statute or under any agreement entered into by India with any country or territory outside India whether for protection of investment or otherwise and the undertaking shall be made in such form and manner as may be prescribed.

(*6*) The declaration under sub-section (*1*) shall be presumed never to have been made if,—

(*a*) any material particular furnished in the declaration is found to be false at any stage;

(*b*) the declarant violates any of the conditions referred to in this Act;

(*c*) the declarant acts in any manner which is not in accordance with the undertaking given by him under sub-section (*5*),

and in such cases, all the proceedings and claims which were withdrawn under section 4 and all the consequences under the Income-tax Act against the declarant shall be deemed to have been revived.

(*7*) No appellate forum or arbitrator, conciliator or mediator shall proceed to decide any issue relating to the tax arrear mentioned in the declaration in respect of which an order has been made under sub-section (*1*) of section 5 by the designated authority or the payment of sum determined under that section.

Time and manner of payment.

5. (*1*) The designated authority shall, within a period of fifteen days from the date of receipt of the declaration, by order, determine the amount payable by the declarant in accordance with the provisions of this Act and grant a certificate to the declarant containing particulars of the tax arrear and the amount payable after such determination, in such form as may be prescribed.

(*2*) The declarant shall pay the amount determined under sub-section (*1*) within fifteen days of the date of receipt of the certificate and intimate the details of such payment to the designated authority in the prescribed form and thereupon the designated authority shall pass an order stating that the declarant has paid the amount.

(*3*) Every order passed under sub-section (*1*), determining the amount payable under this Act, 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 or under any agreement, whether for protection of investment or otherwise, entered into by India with any other country or territory outside India.

Explanation.—For the removal of doubts, it is hereby clarified that making a declaration under this Act shall not amount to conceding the tax position and it shall not be lawful for the income-tax authority or the declarant being a party in appeal or writ petition or special leave petition to contend that the declarant or the income-tax authority, as the case may be, has acquiesced in the decision on the disputed issue by settling the dispute.

Immunity from initiation of proceedings in respect of offence and imposition of penalty in certain cases.

6. Subject to the provisions of section 5, the designated authority shall not institute any proceeding in respect of an offence; or impose or levy any penalty; or charge any interest under the Income-tax Act in respect of tax arrear.

No refund of amount paid.

7. Any amount paid in pursuance of a declaration made under section 4 shall not be refundable under any circumstances.

Explanation.—For the removal of doubts, it is hereby clarified that where the declarant had, before filing the declaration under sub-section (*1*) of section 4, paid any amount under the Income-tax Act in respect of his tax arrear which exceeds the amount payable under section 3, he shall be entitled to a refund of such excess amount, but shall not be entitled to interest on such excess amount under section 244A of the Income-tax Act.

No benefit, concession or immunity to declarant.

8. Save as otherwise expressly provided in sub-section (*3*) of section 5 or section 6, nothing contained in this Act shall be construed as conferring any benefit, concession or immunity on the declarant in any proceedings other than those in relation to which the declaration has been made.

Act not to apply in certain cases.

9. The provisions of this Act shall not apply—

(*a*) in respect of tax arrear,—

(*i*) relating to an assessment year in respect of which an assessment has been made under sub-section (*3*) of section 143 or section 144 or section 153A or section 153C of the Income-tax Act on the basis of search initiated under section 132 or section 132A of the Income-tax Act, if the amount of disputed tax exceeds five crore rupees;

(*ii*) relating to an assessment year in respect of which prosecution has been instituted on or before the date of filing of declaration;

(*iii*) relating to any undisclosed income from a source located outside India or undisclosed asset located outside India;

(*iv*) relating to an assessment or reassessment made on the basis of information received under an agreement referred to in section 90 or section 90A of the Income-tax Act, if it relates to any tax arrear;

(*b*) to any person in respect of whom an order of detention has been made under the provisions of the Conservation of Foreign Exchange and Prevention of Smuggling Activities Act, 1974 on or before the filing of declaration: 52 of 1974.

Provided that—

(*i*) such order of detention, being an order to which the provisions of section 9 or section 12A of the said Act do not apply, has not been revoked on the report of the Advisory Board under section 8 of the said Act or before the receipt of the report of the Advisory Board; or

(*ii*) such order of detention, being an order to which the provisions of section 9 of the said Act apply, has not been revoked before the expiry of the time for, or on the basis of, the review under sub-section (*3*) of section 9, or on the report of the Advisory Board under section 8, read with sub-section (*2*) of section 9, of the said Act; or

(*iii*) such order of detention, being an order to which the provisions of section 12A of the said Act apply, has not been revoked before the expiry of the time for, or on the basis of, the first review under sub-section (*3*) of that section, or on the basis of the report of the Advisory Board under section 8, read with sub-section (*6*) of section 12A, of the said Act; or

(*iv*) such order of detention has not been set aside by a court of competent jurisdiction;

(*c*) to any person in respect of whom prosecution for any offence punishable under the provisions of the Unlawful Activities (Prevention) Act, 1967, the Narcotic Drugs and Psychotropic Substances Act, 1985, the Prevention of Corruption Act, 1988, the Prevention of Money Laundering Act, 2002, the Prohibition of Benami Property Transactions Act, 1988 has been instituted on or before the filing of the declaration or such person has been convicted of any such offence punishable under any of those Acts; 37 of 1967. 61 of 1985. 49 of 1988. 15 of 2003. 45 of 1988.

(*d*) to any person in respect of whom prosecution has been initiated by an Income-tax authority for any offence punishable under the provisions of the Indian Penal Code or for the purpose of enforcement of any civil liability under any law for the time being in force, on or before the filing of the declaration or such person has been convicted of any such offence consequent to the prosecution initiated by an Income-tax authority; 45 of 1860.

(*e*) to any person notified under section 3 of the Special Court (Trial of Offences Relating to Transactions in Securities) Act, 1992 on or before the filing of declaration. 27 of 1992.

Power of Board to issue directions, etc.

10. (*1*) The Central Board of Direct Taxes may, from time to time, issue such directions or orders to the income-tax authorities, as it may deem fit:

Provided that no direction or order shall be issued so as to require any designated authority to dispose of a particular case in a particular manner.

(*2*) Without prejudice to the generality of the foregoing power, the said Board may, if it considers necessary or expedient so to do, for the purpose of this Act, including collection of revenue, issue from time to time, general or special orders in respect of any class of cases, setting forth directions or instructions as to the guidelines, principles or procedures to be followed by the authorities in any work relating to this Act, including collection of revenue and issue such order, if the Board is of the opinion that it is necessary in the public interest so to do.

Power to remove difficulties.

11. (*1*) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order, not inconsistent with the provisions of this Act, remove the difficulty:

Provided that no such order shall be made after the expiry of a period of two years from the date on which the provisions of this Act come into force.

(*2*) Every order made under sub-section (*1*) shall, as soon as may be after it is made, be laid before each House of Parliament.

Power to make rules.

12. (*1*) The Central Government may, by notification in the Official Gazette, make rules for carrying out the provisions of this Act.

(*2*) Without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(*a*) the form in which a declaration may be made, and the manner of its verification under section 4;

(*b*) the form and manner in which declarant shall furnish undertaking under sub-section (*5*) of section 4;

(*c*) the form in which certificate shall be granted under sub-section (*1*) of section 5;

(*d*) the form in which payment shall be intimated under sub-section (*2*) of section 5;

(*e*) determination of disputed tax including the manner of set-off in respect of brought forward or carry forward of tax credit under section 115JAA or section 115JD of the Income-tax Act or set-off in respect of brought forward or carry forward of loss or allowance of depreciation under the provisions of the Income-tax Act;

(*f*) the manner of calculating the amount payable under this Act;

(*g*) any other matter which is to be, or may be, prescribed, or in respect of which provision is to be made, by rules.

(*3*) Every rule made by the Central Government under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days, which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

DR. G. NARAYANA RAJU,
Secretary to the Govt. of India.

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(राजस्व विभाग)

अधिसूचना

नई दिल्ली, 18 मार्च, 2020

प्रत्यक्ष कर विवाद से विश्वास नियम, 2020

का.आ. 1129(अ).—केंद्रीय सरकार, प्रत्यक्ष कर विवाद से विश्वास अधिनियम, 2020 (2020 का 3) की धारा 4 की उपधारा (1) और उपधारा (5) तथा धारा 5 की उपधारा (1) और उपधारा (2) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, निम्नलिखित नियम बनाती है, अर्थात :-

1. **संक्षिप्त नाम और प्रारंभ.**-(1) इन नियमों का संक्षिप्त नाम प्रत्यक्ष कर विवाद से विश्वास नियम, 2020 है।

(2) ये राजपत्र में उसकी अधिसूचना की तारीख को प्रवृत्त होंगे।

2. **परिभाषाएं.**- इन नियमों में, जब तक कि संदर्भ से अन्यथा अपेक्षित न हो,-

(क) "अधिनियम" से प्रत्यक्ष कर विवाद से विश्वास अधियियम, 2020 (2020 का 3) अभिप्रेत है;

(ख) ''विवाद'' का अर्थ अपीलीय फोरम के समक्ष घोषणाकर्ता या आयकर प्राधिकारी द्वारा फाइल की गई अपील, रिट या फाइल की गई विशेष इजाज़त याचिका या अपील या विशेष इजाज़त याचिका, माध्यस्थम, सुलह, या आरंभ की गई मध्यकता, या उसके लिए दी गई सूचना, या दाखिल किए गए आक्षेप या आयकर अधिनियम की धारा 144ग के अधीन विवाद समाधान पैनल के समक्ष दाखिल किए जाने वाले, या आयकर अधिनियम की धारा 264 के अधीन फाइल किए गए आवेदन है;

(ग) "पात्र तलाशी मामले" से ऐसे मामले अभिप्रेत हैं जिसमें कोई निर्धारण आयकर अधिनियम की धारा 132 या धारा 132क के अधीन आरंभ की गई तलाशी के आधार पर आयकर अधिनियम की धारा 143 की उपधारा (3) या धारा 144 या धारा 153क या धारा 153ग के अधीन किया गया है और विवादित कर की रकम पांच करोड़ रूपए से अधिक नहीं है;

(घ) ''प्ररूप'' से इन नियमों से संलग्न प्ररूप अभिप्रेत हैं;

(ङ) "घोषणाकर्ता के पक्ष में आने वाले मुद्दे" से ऐसे मुद्दे अभिप्रेत हैं जिनके संबंध में—

(i) अपीलीय फोरम के समक्ष आयकर प्राधिकारी द्वारा कोई अपील, या रिट, या विशेष अनुमति याचिका फाइल की गई है या अपील या विशेष इजाज़त याचिका फाइल की जानी है या

(ii) घोषणाकर्ता द्वारा आयुक्त (अपील) के समक्ष कोई अपील फाइल की गई है या फाइल की जानी है या विवाद समाधान पैनल के समक्ष कोई आक्षेप फाइल किया गया है या फाइल की जानी है, जिस पर वह आयकर अपीलीय अधिकरण (जहां उच्च न्यायालय या उच्चतम न्यायालय द्वारा ऐसे मुद्दों पर कोई निर्णय उलटा नहीं गया है) से उसके पक्ष में पहले से ही कोई निर्णय हुआ है या उच्च न्यायालय (जहां उच्चतम न्यायालय द्वारा ऐसे मुद्दों पर कोई निर्णय उलटा नहीं गया है), या

(iii) आयकर अपीलीय अभिकरण के समक्ष घोषणाकर्ता द्वारा कोई अपील फाइल की गई है या फाइल की जानी है जहां उच्च न्यायालय (जहां उच्चतम न्यायालय द्वारा ऐसे मुद्दों पर कोई निर्णय उलटा नहीं गया है) से उसके पक्ष में कोई पहले से ही निर्णय हुआ है;

(च) "धारा" से प्रत्यक्ष कर विवाद से विश्वास अधिनियम, 2020 (2020 का 3) अभिप्रेत है;

(छ) उन शब्दों और पदों के, जो इन नियमों में प्रयुक्त हैं और परिभाषित नहीं हैं, किंतु अधिनियम या आय-कर अधिनियम में परिभाषित हैं, वही अर्थ होंगे, जो क्रमश: उनके उस अधिनियम में हैं।

3. घोषणा और वचनबंध का प्ररूप.- (1) धारा 4 की उपधारा (1) के अधीन घोषणा अभिहित प्राधिकारी के समक्ष प्ररूप-1 में की जाएगी।

(2) धारा 4 की उपधारा (5) में निर्दिष्ट वचनबंध घोषणा के साथ-साथ प्ररूप-2 में दी जाएगी।

(3) उपनियम (1) के अधीन घोषणा और उपनियम (2) के अधीन वचनबंध को, यथास्थिति, आयकर अधिनियम, 1961 की धारा 140 के अनुसरण में, अपनी ओर से आय के विवरणी सत्यापित करने हेतु घोषणाकर्ता या किसी सक्षम व्यक्ति द्वारा हस्ताक्षरित और सत्यापित किया जाएगा।

(4) घोषणा की प्राप्ति पर अभिहित प्राधिकारी उसकी अभिस्विकृति का इलैक्ट्रानिक रूप से एक रसीद देगा।

4. अभिहित प्राधिकारी द्वारा प्रमाणपत्र का प्ररूप.- अभिहित प्राधिकारी प्ररूप-3 में धारा 5 की उपधारा (1) में निर्दिष्ट इलैक्ट्रॉनिक रूप में प्रमाणपत्र जारी करेगा।

5. संदाय की सूचना.- अभिहित प्राधिकारी द्वारा जारी प्रमाणपत्र के अनुसरण में किए गए संदायों का ब्योरा प्ररूप-4 में अभिहित प्राधिकारी के समक्ष घोषणाकर्ता द्वारा अपील, रिट याचिका, विशेष इजाज़त याचिका, माध्यस्थम, सुलह, मध्यकता या फाइल किए गए दावा के प्रत्यहरण के सबूत के साथ इलैक्ट्रानिक रूप में दिया जाएगा।

6. देने की रीति.—नियम 3 में निर्दिष्ट प्ररूप-1 और प्ररूप-2 तथा नियम 5 में निर्दिष्ट प्ररूप-4 अंकीय हस्ताक्षर के तहत इलैक्ट्रॉनिक रूप से दिया जाएगा, यदि आय की विवरणी अंकीय हस्ताक्षर के तहत देने के लिए या इलैक्ट्रानिक सत्यापन कोड के माध्यम से अन्य मामलों में देने की आवश्यकता है।

स्पष्टीकरण: इस नियम के उद्देश्य के लिए "इलैक्ट्रानिक सत्यापन कोड" का वही अर्थ होगा जो आयकर नियम, 1962 के नियम 12 में निर्दिष्ट किया गया है।

7. अभिहित प्राधिकारी द्वारा आदेश .- धारा 5 की उपधारा (1) के अधीन जारी प्रमाणपत्र के अनुसार घोषणाकर्ता द्वारा संदेय रकम के संदाय के संबंध में धारा 5 की उपधारा (2) के अधीन अभिहित प्राधिकारी द्वारा प्ररूप-5 में आदेश दिया जाएगा।

8. प्रक्रिया, रूपविधान और मानकों का अभिकथन.- मुख्य महानिदेशक आयकर (प्रणाली) या महानिदेशक आयकर (प्रणाली), यथास्थिति, नियम 3 के उपनियम (1) के अधीन प्ररूप-1 में घोषणा करना और सत्यापित करना, नियम 3 के उपनियम (2) के अधीन प्ररूप-2 में वचनबंध देने और सत्यापित करना, नियम 4 के अधीन प्ररूप-3 में प्रमाणपत्र का जारी करने, नियम 5 के अधीन प्ररूप-4 में संदाय की सूचना और प्रत्याहरण का सबूत देने और नियम 7 के अधीन प्ररूप-5 में आदेश को जारी करने के लिए प्रक्रियाओं, रूपविधानों और मानकों का अभिकथन करेगा तथा मुख्य महानिदेशक आयकर (प्रणाली) या महानिदेशक आयकर (प्रणाली) उक्त घोषणा, वचनबंध, प्रमाणपत्र, सूचना और आदेश के संबंध में समुचित सुरक्षा, पुरालेखन और पुन: प्राप्ति की नीतियों को विकसित करने और लागू करने के लिए उत्तरदायी होगा।

9. **ऐसे मामलों में विवादित कर को संगणित करने की रीति जहां हानि या शेष अवक्षयण की कमी की गई है.-** (1) जहां किसी निर्धारण वर्ष के संबंध में कोई विवाद आयकर अधिनियम के अधीन अग्रनीत होने के लिए हानि या शेष अवक्षयण में कटौती से संबंधित है, घोषणाकर्ता को यह विकल्प होगा कि—

(i) रकम का संदाय हानि या शेष अवक्षयण द्वारा पर अधिभार और उपकर को सम्मिलित करते हुए विवादित कर में कमी करता है और हानि या शेष अवक्षयण में कटौती की ऐसी रकम को छोड़कर हानि या शेष अवक्षयण को अग्रनीत करते हुए कर को शामिल करना; या

(ii) हानि या शेष अवक्षयण की कटौती की गई रकम को अग्रनीत करना।

(2) जहां घोषणाकर्ता उपनियम (1) के खंड (ii) के अनुसार विकल्प का प्रयोग करता है, वह ब्याज के साथ-साथ, यदि कोई हो, पश्चातवर्ती वर्षों में हानि या शेष अवक्षयण की कटौती की गई रकम को अग्रनीत करने के परिणामस्वरूप अधिभार और उपकर सहित कर के संदाय का दायी होगा:

परंतु वर्ष के अंतिम दिन आस्ति समूह का अवलिखित मूल्य को, उसके संबंध में जिसमें शेष अवक्षयण की कटौती की गई है, शेष अवक्षयण में कटौती की रकम द्वारा वृद्धि नहीं होगी:

परंतु यह और कि पात्र तलाशी मामलों से भिन्न मामलों में, उपनियम (1) के खंड (ii) में अग्रनीत की गई हानि या शेष अवक्षयण की कटौती की गई रकम की संगणना में आधी रकम जिसमें हानि या शेष अवक्षयण की कमी की गई है कटौती के लिए विचार किया जाएगा, यदि ऐसी कटौती घोषणाकर्ता के पक्ष में आने वाले विषयों से संबंधित है:

परंतु यह और भी कि पात्र तलाशी मामलों में, उपनियम (1) के खंड (ii) में अग्रनीत की गई हानि या शेष अवक्षयण की कटौती की गई रकम की संगणना में, **रकम का एक और एक चौथाई** जिसमें हानि या शेष अवक्षयण की कमी की गई है कटौती के लिए विचार किया जाएगा और जहां **रकम का एक और एक चौथाई** जिसमें हानि या शेष अवक्षयण इसकी कटौती के पूर्व अग्रनीत की गई हानि की रकम से अधिक की कमी की गई है ऐसे आधिक्य को छोड़ दिया जाएगा:

परंतु यह और भी कि पात्र तलाशी मामलों में, उपनियम (1) के खंड (ii) में अग्रनीत की गई हानि या शेष अवक्षयण की कटौती की गई रकम की संगणना में, रकम का **5/8वां** जिसमें हानि या शेष अवक्षयण की कमी की गई है कटौती के लिए विचार किया जाएगा, यदि ऐसी कटौती घोषणाकर्ता के पक्ष में आने वाले विषयों से संबंधित है।

10. ऐसे मामलों में विवादित कर को संगणित करने की रीति जहां न्यूनतम अनुकल्पी कर (एमएटी) प्रत्यय की कमी की गई है.— **(1)** जहां अग्रनीत होने के लिए न्यूनतम अनुकल्पी कर (एमएटी) प्रत्यय में कटौती के संबंध में निर्धारण वर्ष के संबंध में कोई विवाद है, घोषणाकर्ता के पास यह विकल्प होगा कि—

(i) ऐसी रकम को शामिल करें जिसके द्वारा अग्रनीत होने वाली एमएटी प्रत्यय की विवादित कर में कटौती की गई है और कटौती की ऐसी रकम को छोड़ते हुए एमएटी प्रत्यय को अग्रनीत किया गया है, या

(ii) कटौती की गई एमएटी प्रत्यय को अग्रनीत करना।

(2) जहां घोषणाकर्ता उपनियम (1) के खंड (ii) के अनुसार विकल्प का प्रयोग करता है, वह ब्याज के साथ-साथ, यदि कोई हो पश्चातवर्ती वर्षों में कमी की गई एमएटी प्रत्यय की रकम को अग्रनीत करने के परिणामस्वरूप अधिभार और उपकर सहित कर के संदाय का दायी होगा:

परंतु यह और कि पात्र तलाशी मामलों से भिन्न मामलों में, उपनियम (1) के खंड (ii) में अग्रनीत की गई एमएटी प्रत्यय की कटौती की गई रकम की संगणना में आधी रकम जिसमें एमएटी प्रत्यय की कमी की गई है कटौती के लिए विचार किया जाएगा, यदि ऐसी कटौती घोषणाकर्ता के पक्ष में आने वाले विषयों से संबंधित है:

परंतु यह और भी कि पात्र तलाशी मामलो में, उपनियम (1) के खंड (ii) में अग्रनीत की गई एमएटी प्रत्यय की कटौती की गई रकम की संगणना में, **एक और एक चौथाई रकम** जिसमें एमएटी प्रत्यय की कमी की गई है कटौती के लिए विचार किया जाएगा और जहां **एक और एक चौथाई रकम** जिसमें एमएटी प्रत्यय इसकी कटौती के पूर्व अग्रनीत की गई एमएटी प्रत्यय की रकम से अधिक की कमी की गई है ऐसे आधिक्य को छोड़ दिया जाएगा:

परंतु यह और भी कि पात्र तलाशी मामलों में, उपनियम (1) के खंड (ii) में अग्रनीत की गई एमएटी प्रत्यय की कटौती की गई रकम की संगणना में, रकम का **5/8** जिसमें एमएटी प्रत्यय की कमी की गई है कटौती के लिए विचार किया जाएगा, यदि ऐसी कटौती घोषणाकर्ता के पक्ष में आने वाले विषयों से संबंधित है।

स्पष्टीकरण: इस नियम के उद्देश्य के लिए एमएटी प्रत्यय का अर्थ, आयकर अधिनियम की धारा 115जकक और धारा 115जघ के उपबंधों के अनुसार कर प्रत्यय है।

11. कतिपय मामलों में विवादित कर को संगणित करने की रीति- (1) जहां विवाद में घोषणाकर्ता के पक्ष में आने वाले मुद्दे सम्मिलित हैं, ऐसे मुद्दों के संबंध में विवादित कर ऐसी रकम होगी जो विवाद में सभी मुद्दों पर संदाय अधिभार और उपकर को सम्मिलित करते हुए कर देता है, वही अनुपात घोषणाकर्ता के पक्ष में आने वाले मुद्दों के संबंध में विवादित आय के रूप में विवाद के सभी मुद्दों के संबंध में विवादित आय के लिए देता है।

प्ररूप-1

(नियम 3 देखें)

घोषणा पत्र भरने के लिए प्ररूप

भाग क – सामान्य जानकारी						
पैन/ आधार		**आवेदक का नाम**	**टैन**		**मोबाईल संख्या**	
ई-मेल पता						
पात्रता से संबंधित जानकारी						

	आवेदक प्रत्यक्ष कर विवाद से विश्वास अधिनियम, 2020 (डीटीवीएसवी) की धारा 2 के निबंधनानुसार आवेदक है और डीटीवीएसवी की धारा 9 के निबंधनानुसार आवेदन करने के लिए अयोग्य	हां	नहीं

आवेदक द्वारा प्रयोग किया गया विकल्प घाटे या मूल्यह्रास या मैट क्रेडिट की कमी पर कर का भुगतान करने का चयन यदि हां ए के अधीन सुसंगत अनुसूची के लिए जाना; यदि अनुसूची घ नहीं भरता है
भाग ख – विवाद से संबंधित जानकारी

कर बकाया की प्रकृति	विवादित कर / विवादित ब्याज / विवादित जुर्माना / विवादित शुल्क	विवादित कर के संबंध में अपील के अधीन कवर की गई घोषणा और विवादित कर के संबंध में अधिरोपित किया गया जुर्माना। हां/नहीं	
आदेश का विवरण जिसके द्वारा कर बकाया निर्धारित किया गया है	(ई-उपयोगिता में उपबंध करने के लिए ड्रॉप डाऊन)	लंबित मामलों के ब्यौरे* अपील/याचिका/एसएलपी/डीआरपी आक्षेप/पुनर्विलोकन आवेदन- *लंबित मामलों में फाइल किया जाना भी सम्मिलित है	(ई-उपयोगिता में उपबंध करने के लिए ड्रॉप डाऊन)

भाग ग – कर बकाया से संबंधित जानकारी		
(i)	कर बकाया (अनुसूची के अनुसार)	
भाग घ – देय राशि से संबंधित जानकारी		
(ii)	घटीवीएसवी के अधीन देय कुल राशि यदि 31.03.2020 के बाद भुगतान किया जाता है	सुसंगत अनुसूची से भ से उठाना (दोनों निर्धारिती तथा विभाग की अपील के मामले में उस पर जोड़ा जाना)
(ii)	घटीवीएसवी के अधीन देय कुल राशि यदि 31.03.2020 के बाद भुगतान किया जाता है	सुसंगत अनुसूची से म से उठाना (दोनों निर्धारिती तथा विभाग की अपील के मामले में उस पर जोड़ा जाना)

भाग ड – कर बकाया के विरुद्ध भुगतान से संबंधित जानकारी			
(i)	घोषणाकर्ता ने घोषणा पत्र फाइल करने से पहले कर बकाया के विरुद्ध कोई भुगतान किया है या नहीं?	हां	नहीं
(ii)	यदि हां, तो कृपया निम्नलिखित विवरण भरें		

क्रम सं.	संदाय की तारीख	रकम	बीएसआर कोड
1.			

(iii)	कर बकाया के विरुद्ध कुल भुगतान	
भाग च	आवेदक द्वारा देय/वापस यथास्थिति योग्य शुद्ध राशि: भाग घ (i) या घ (ii) सकता है, कम भाग ड (iii)	

सत्यापन
मैं... का पुत्र/पुत्री श्री... (बड़े अक्षरों में नाम) सत्यनिष्ठा से घोषणा करता हूँ कि मेरे द्वारा ज्ञान और विश्वास से सबसे अच्छा करने के लिए इसमें दी गई जानकारी घोषणा सही और पूर्ण है और प्रत्यक्ष कर विवाद से विश्वास अधिनियम, 2020 के उपबंधों के अनुसार है।

मैं आगे घोषणा करता हूं कि मैं अपनी क्षमता से यह घोषणा कर रहा हूं क्योंकि (प्रदान की जाने वाली ड्रॉप डाउन) .... और मैं इस घोषणा को करने और इसे सत्यापित करने में सक्षम हूं। मैं स्थायी खाता संख्या/आधार संख्या धारक हूं (यदि आवंटित किया जाता है)

स्थान..................

तारीख....................

घोषणाकर्ता का नाम और हस्ताक्षर

अनुसूची क लागू होती है जहां घोषणा विवादित कर से संबंधित होती है (पैन के मामले में लागू)

संयोजन: विवादित कर + सीआईटी (ए) + निर्धारिती

अनुसूची I. 31.01.2020 को सीआईटी (ए) के समक्ष निर्धारिती की लंबित है या सीआईटी (ए) के समक्ष निर्धारिती द्वारा अपील फ़ाईल करने का समय 31.01.2020 को समाप्त नहीं हुआ है।

क	आदेश के अनुसार कुल आय जिसके विरुद्ध फ़ाईल की गई अपील या फ़ाईल की जानी है		क	
ख	एक से बाहर विवादित आय			
	(i)	उन मुद्दों से संबंधित, जिन्हें आईटीएटी द्वारा किसी भी निर्धारण वर्ष के लिए उनके मामले में निर्धारिती के पक्ष में निर्णय लिया गया है (और इस तरह के आदेश को बाद में उच्च न्यायालय द्वारा पलटा नहीं गया है) या उच्च न्यायालय (और इस तरह के आदेश को बाद में उच्चतम न्यायालय द्वारा पलटा नहीं गया है)	ख(i)	
	(ii)	ख(i) के अलावा अन्य मुद्दों से संबंधित	बी(ii)	
ग	ख(i) में विवादित आय के संबंध में विवादित कर।		ग	
घ	ख(ii) विवादित आय के संबंध में विवादित कर		घ	
ड.	गआईटी(क) द्वारा वृद्धि का कर प्रभाव, यदि कोई हो,		ड.	
च	कुल विवादित कर (ग+घ+ड)		च	
छ	विवादित कर पर वसूला गया ब्याज		छ	
ज	विवादित कर पर वसूला जुर्माना		ज	
झ	बकाया कर (च+छ+ज)		झ	
भ	31.03.2020 को या उससे पहले डीटीवीएसवी पर देय राशि यदि गैर खोज मामला 0.5*ग+घ+ई यदि खोज मामला 0.625*ग+1.25*घ+1.25*ई		भ	
म	31.03.2020 के बाद डीटीवीएसवी के अधीन देय राशि यदि गैर खोज मामला 0.55*ग+1.1*घ+1.1*ई यदि खोज मामला 0.675*ग+1.35*घ+1.35*ई		म	

संयोजन: विवादित कर + डीआरपी ड्राफ्ट आदेश + निर्धारिती

अनुसूची II. ड्राफ्ट निर्धारण आदेश के विरुद्ध निर्धारिती ने डीआरपी के साथ आक्षेप फ़ाईल की है के मामले में भरा जाएगा और 31.01.2020 को डीआरपी ने कोई निर्देश जारी नहीं किया है या एओ द्वारा पारित प्रारूप आदेश के विरुद्ध आक्षेप भरने की समय-सीमा 31.01.2020 को समाप्त नहीं हुई है।

क	प्रारूप आदेश के अनुसार कुल आय जिसके विरुद्ध आपत्ति की जानी है या फ़ाईल की जानी है		क	
ख	ए से बाहर विवादित आय -			
	(i)	उन मुद्दों से संबंधित, जिन्हें आईटीएटी द्वारा किसी भी निर्धारण वर्ष के लिए उनके मामले में निर्धारिती के पक्ष में निर्णय लिया गया है (और इस तरह के आदेश को बाद में उच्च न्यायालय या उच्च न्यायालय द्वारा उलट नहीं दिया गया है (और इस तरह के आदेश को बाद में उच्चतम न्यायालय द्वारा उलट नहीं दिया गया है)	ख(i)	
	(ii)	ख(i) के अलावा अन्य मुद्दों से संबंधित	ख(ii)	
ग	ख(i) में विवादित आय के संबंध में विवादित कर		ग	
घ	ख(ii) में विवादित आय के संबंध में विवादित कर		घ	
ड.	कुल विवादित कर (ग+घ)		ड.	
च	विवादित कर पर वसूला गया ब्याज		च	
छ	विवादित कर पर लगाया जुर्माना		छ	
ज	बकाया कर (ड+च+छ)		ज	
झ	31.03.2020 को या उससे पहले डीटीवीएसवी पर देय राशि यदि गैर खोज मामला 0.5*ग+घ यदि खोज मामला 0.625*ग +1.25*घ		झ	
म	31.03.2020 के बाद डीटीवीएसवी के अधीन देय राशि यदि गैर खोज मामला 0.55*ग+1.1*घ यदि खोज मामला 0.675*ग+1.35*घ		म	

संयोजन: विवादित कर+डीआरपी दिशा + निर्धारिती

अनुसूची III. डीआरपी ने निर्धारिती द्वारा फ़ाईल किए गए आक्षेपों के प्रत्युत्तर में अधिनियम की धारा 144 ग के निर्देश जारी किए हैं मामले में फाइल किए जाएंगे एवं निर्धारण अधिकारी 31.01.2020 को डीआरपी द्वारा जारी ऐसे निर्देशों के अनुसार आदेश पारित नहीं किया गया है।

क	घआरपी के निर्देशानुसार कुल आय		क	
ख	ए से बाहर विवादित आय			
	(i)	उन मुद्दों से संबंधित, जिन्हें आईटीएटी द्वारा किसी भी निर्धारण वर्ष के लिए अपने मामले में निर्धारिती के पक्ष में निर्णय लिया गया है (और इस तरह के आदेश को बाद में उच्च न्यायालय द्वारा उलट नहीं दिया गया है) या उच्च न्यायालय (और इस तरह के आदेश को बाद में उच्चतम न्यायालय द्वारा उलट नहीं दिया गया है)	ख(i)	
	(ii)	ख(i) के सिवाय अन्य मुद्दों से संबंधित	ख(ii)	
ग	ख(i)में विवादित आय के संबंध में विवादित कर		ग	
घ	ख(ii) में विवादित आय के संबंध में विवादित कर		घ	
ड.	कुल विवादित कर (ग+घ)		ड.	
च	विवादित कर पर वसूला गया ब्याज		च	
छ	विवादित कर पर लगाया जुर्माना		छ	
ज	बकाया कर (ड+च+छ)		ज	

भ	31.03.2020 को या उससे पहले डीटीवीएसवी पर देय राशि यदि गैर खोज मामला 0.5*ग+घ यदि खोज मामला 0.625*ग+1.25*घ	भ	
म	31.03.2020 के बाद डीटीवीएसवी के अधीन देय राशि यदि गैर खोज मामला 0.55 *ग+1.1*घ यदि खोज मामला 0.675*ग+1.35*घ	म	

संयोजन: विवादित कर+आईटीएटी+निर्धारिती

अनुसूची IV. निर्धारिती की अपील 31.01.2020 को आईटीएटी के समक्ष लंबित है या आईटीएटी में विभाग द्वारा अपील फाइल करने का समय 31.01.2020 को समाप्त नहीं हुआ है।

क	आदेश के अनुसार कुल आय जिसके विरुद्ध अपील फ़ाईल की गई है या फ़ाईल की जानी है		**क**	
	क से बाहर विवादित आय			
ख	**(i)**	उन मुद्दों से संबंधित, जिन्हें उच्च न्यायालय द्वारा किसी भी निर्धारण वर्ष के लिए उनके मामले में निर्धारिती के पक्ष में निर्णय लिया गया है (और इस तरह के आदेश को बाद में उच्चतम न्यायालय द्वारा उलट नहीं दिया गया है)	**ख**(i)	
	(ii)	ख(i) के अलावा अन्य मुद्दों से संबंधित	**ख**(ii)	
ग	ख(i) में विवादित आय के संबंध में विवादित कर		**ग**	
घ	ख(ii) में विवादित आय के संबंध में विवादित कर		घ	
ड.	कुल विवादित कर (ग+घ)		**ड.**	
च	विवादित कर पर वसूला गया ब्याज		च	
छ	विवादित कर पर वसूला जुर्माना		छ	
ज	कर बकाया (ड.+च+छ)		ज	
भ	31.03.2020 को या उससे पहले डीटीवीएसवी पर देय राशि यदि गैर खोज मामला 0.5*ग+घ यदि खोज मामला 0.625*ग+1.25*घ		**भ**	
म	31.03.2020 के बाद डीटीवीएसवी के अधीन देय राशि यदि गैर खोज मामला 0.55*ग+1.1*घ यदि खोज मामला 0.675*ग+1.35*घ		म	

संयोजन: विवादित कर + आईटीएटी + विभाग

अनुसूची V. विभाग की अपील 31.01.2020 को आईटीएटी के समक्ष लंबित है या आईटीएटी में विभाग द्वारा अपील फाइल करने का समय 31.01.2020 को समाप्त नहीं हुआ है।

क	आदेश के अनुसार कुल आय जिसके विरुद्ध फ़ाईल की गई अपील फ़ाईल की गई है या फ़ाईल की जानी है	**क**	
ख	क से बाहर विवादित आय	**ख**	
ग	ख में विवादित आय के संबंध में विवादित कर	**ग**	
घ	विवादित कर पर वसूला गया ब्याज	**घ**	
ड.	विवादित कर पर लगाया जुर्माना	**ड.**	
च	बकाया कर (ग+घ+ई)	**च**	
भ	31.03.2020 को या उससे पहले डीटीवीएसवी के अधीन देय राशि यदि गैर खोज मामला 0.5*ग यदि खोज मामला 0.625*ग	**भ**	

म	31.03.2020 के बाद डीटीवीएसवी के अधीन देय राशि यदि गैर खोज मामला 0.55*ग यदि खोज मामला 0.675*ग	**म**	

संयोजन: विवादित कर+एचसी+निर्धारिती

अनुसूची VI. निर्धारिती की अपील या याचिका 31.01.2020 को उच्च न्यायालय के समक्ष लंबित है या एचग में निर्धारिती द्वारा अपील फाइल करने का समय 31.01.2020 को समाप्त नहीं हुआ है।

क	आदेश के अनुसार कुल आय जिसके विरुद्ध अपील/याचिका फ़ाईल की गई या अपील फ़ाईल की जाएगी	क	
ख	क से बाहर विवादित आय	ख	
ग	ख में विवादित आय के संबंध में विवादित कर	ग	
घ	विवादित कर पर वसूला गया ब्याज	घ	
ड.	विवादित कर पर लगाया जुर्माना	ड.	
च	कर बकाया (ग+घ+ई)	च	
भ	घटीवीएसवी के अधीन देय राशि 31.03.2020 को या उससे पहले यदि गैर खोज मामला ग यदि खोज मामला 1.25*ग	भ	
म	31.03.2020 के बाद डीटीवीएसवी के अधीन देय राशि यदि गैर खोज मामला 1.1*ग यदि खोज मामला 1.35*ग	म	

संयोजन: विवादित कर+एचसी+विभाग

अनुसूची VII. विभाग की अपील या याचिका 31.01.2020 को उच्च न्यायालय के समक्ष लंबित है या एचग में विभाग द्वारा अपील फाइल करने का समय 31.01.2020 को समाप्त नहीं हुआ है।

क	आदेश के अनुसार कुल आय जिसके विरुद्ध अपील/याचिका फ़ाईल की गई या अपील फ़ाईल की जाएगी	क	
ख	ए से बाहर विवादित आय	ख	
ग	ख में विवादित आय के संबंध में विवादित कर	ग	
घ	विवादित कर पर वसूला गया ब्याज	घ	
ड.	विवादित कर पर लगाया जुर्माना	ड.	
च	कर बकाया (ग+घ+ड.)	च	
भ	31.03.2020 को या उससे पहले डीटीवीएसवी के अधीन देय राशि यदि गैर खोज मामला 0.5*ग यदि खोज मामला 0.625*ग	भ	
म	31.03.2020 के बाद डीटीवीएसवी के अधीन देय राशि यदि गैर खोज मामला 0.55*ग यदि खोज मामला 0.675*ग	म	

संयोजन: विवादग्रस्त कर + एससी + निर्धारिती

अनुसूची VIII निर्धारिती को अपील या रिट या विशेष अनुमति याचिका 31.01.2020 तक उच्चतम न्यायालय के समक्ष अपील या विशेष अनुमति याचिका फाइल करने का समय 31.01.2020 तक समाप्त नहीं हुआ है, की दशा में भरें।

क	फाइल की गई अपील/रिट/विशेष अनुमति याचिका या फाइल की जाने वाली अपील विशेष अनुमति याचिका के विरुद्ध आदेश के अनुसार कुल आय	क	
ख	क के अतिरिक्त विवादित आय	ख	
ग	ख के विवादित आय के संबंध में विवादित कर	ग	
घ	विवादित कर पर भारित ब्याज	घ	
ड.	विवादित कर पर उद्ग्रहीत शास्ति	ड.	
च	बकाया कर (ग+घ+ड.)	च	
भ	31.03.2020 को या उसके पूर्व डीटीवीएसवी के अधीन देय रकम यदि मामला ख खोजा नहीं गया है, यदि मामला 1.25*ग खोज लिया गया है।	भ	
म	31.03.2020 के बाद डीटीवीएसवी के अधीन देय रकम यदि मामला 1.1*ग खोजा नहीं गया है यदि मामला 1.35*ग खोज लिया गया है	म	

संयोजन: विवादग्रस्त कर + एससी + विभाग

अनुसूची IX विभाग को अपील या रिट या विशेष अनुमति याचिका का 31.01.2020 तक उच्चतम न्यायालय के समक्ष लंबित है या विभाग द्वारा एसग में अपील या विशेष अनुमति याचिका फाइल करने का समय 31.01.2020 तक समाप्त नहीं हुआ है, की दशा में भरें।

क	फाइल की गई अपील/रिट/विशेष अनुमति याचिका या फाइल की जाने वाली/विशेष अनुमति याचिका के विरुद्ध आदेश के अनुसार कुल आय	क	
ख	क के अतिरिक्त विवादित आय	ख	
ग	ख के विवादित आय के संबंध में विवादित कर	ग	
घ	विवादित कर पर भारित ब्याज	घ	
ड.	विवादित कर पर उद्ग्रहीत शास्ति	ड.	
च	बकाया कर (ग+घ+ड.)	च	
भ	31.03.2020 को या उसके पूर्व डीटीवीएसवी के अधीन देय रकम यदि मामला खोजा नहीं गया है 0.5*ग यदि मामला खोजा गया है 0.625*ग	भ	
म	31.03.2020 के बाद डीटीवीएसवी के अधीन देय रकम यदि मामला 0.55*ग खोजा नहीं गया है यदि मामला 0.675*ग खोजा गया है	म	

संयोजन: विवादग्रस्त कर + 264 + निर्धारिती

अनुसूची X धारा 264 के अधीन पुनरीक्षण आवेदन 31.01.2020 तक पीसीआईटी/सीआईटी के समक्ष लंबित है, की दशा में भरें।

क	फाइल की गई पुनरीक्षण आवेदन के विरुद्ध आदेश के अनुसार कुल आय	क	
ख	क के अतिरिक्त विवादित आय	ख	
ग	ख के अतिरिक्त विवादित आय के संबंध में विवादित कर	ग	
घ	विवादित कर पर भारित ब्याज	घ	
ड.	विवादित कर पर उद्ग्रहीत शास्ति	ड.	

च	बकाया कर (ग+घ+ड.)	च	
भ	31.03.2020 को या उसके पूर्व डीटीवीएसवी के अधीन देय रकम यदि मामला ग खोजा नहीं गया है यदि मामला 1.25ग खोजा गया है	भ	
म	31.03.2020 के बाद डीटीवीएसवी के अधीन देय रकम यदि मामला 1.1*ग खोजा नहीं गया है। यदि मामला 1.35*ग खोजा गया है।	म	

संयोजन: विवादग्रस्त कर + माध्यस्थम/सुलह/मध्यस्था + निर्धारिती

अनुसूची XI निर्धारिती के माध्यस्थम या सुलह या मध्यस्थता का 31.01.2020 तक तक लंबित होने, की दशा में भरें।

क	माध्यस्थम/सुलह/मध्यस्थता के फाइल किए जाने के विरुद्ध कुल आय	क	
ख	क के अतिरिक्त विवादित आय	ख	
ग	ख पर विवादित आय के संबंध में विवादित कर	ग	
घ	विवादित कर पर भारित ब्याज	घ	
ड.	विवादित कर पर उद्ग्रहीत शास्ति	ड.	
च	बकाया कर (ग+घ+ड.)	च	
भ	31.03.2020 को या उसके पूर्व डीटीवीएसवी के अधीन देय रकम यदि मामला ग खोजा नहीं गया है, यदि मामला 1.25*ग खोजा गया है।	भ	
म	31.03.2020 के बाद डीटीवीएसवी के अधीन देय रकम यदि मामला 1.1*ग खोजा नहीं गया है यदि मामला 1.35*ग खोजा गया है।	म	

ख. अनुसूची लागू होगी जहां विवादग्रस्त टीडीएस/टीसीएस (टीएएन के लिए लागू) से संबंधित घोषणा है।

सहयोजन: विवादग्रस्त टीडीएस/टीसीएस+सीआईटी(ए)+कटौतीकर्ता/क्लक्टर

अनुसूची 1 निर्धारिती की अपील 31.01.2020 तक सीआईटी(ए) के समक्ष लंबित या निर्धारिती द्वारा सीआईटी(ए) के समक्ष अपील फाइल का समय 31.01.2020 तक समाप्त नहीं हुआ है, की दशा में भरें।

क	**अपील में या फाइल होने वाली अपील में विवादग्रस्त टीडीएस/टीसीएस की रकम**		क	क(i)+क(ii)
	(i)	विवाद्यकों से संबंधित, जो आईटीएटी द्वारा किसी वित्तीय वर्ष के लिए उनके संबंध में निर्धारिती के पक्ष में निर्णीत किया है (और ऐसे आदेश उच्च न्यायालय द्वारा पश्चातवर्ती उलटा नहीं गया हैं) या उच्च न्यायालय (उच्चतम न्यायालय द्वारा पश्चातवर्ती उल्टा नहीं गया है।)	क(i)	
	(ii)	क(i) से अन्यथा विवाद्यक से संबंधित	क(ii)	
ख	का प्रभाव की वृद्धी, यदि कोई हो, सीआईटी (क) द्वारा		ख	
ग	विवादग्रस्त **टीडीएस/टीसीएस** पर भारित ब्याज		ग	
घ	विवादग्रस्त **टीडीएस/टीसीएस** पर उदगृहीत शास्ति		घ	
ड.	**टीडीएस/टीसीएस** बकाया कर (क+ख+ग+घ)		ड.	
भ	31.03.2020 को या उसके पूर्व डीटीवीएसवी के अधीन देय रकम यदि मामला 0.5*क(i)+क(ii)+ख खोजा नहीं गया है यदि मामला 0.625*क(i)+1.25*क(ii)+1.25*ख खोजा गया है		भ	
म	31.03.2020 के बाद डीटीवीएसवी के अधीन देय रकम यदि मामला 0.55*क(i)+1.1*क(ii)+1.1*ख खोजा नहीं गया है यदि मामला 0.675*क(i)+1.35*क(ii)+1.35*ख खोजा गया है		म	

सहयोजन: विवादग्रस्त टीडीएस/टीसीएस+आईटीएटी+कटौतीकर्ता/क्लक्टर

अनुसूची 2 निर्धारिती की अपील 31.01.2020 तक आईटीएटी के समक्ष लंबित या निर्धारिती द्वारा आईटीएटी के समक्ष अपील फाइल का समय 31.01.2020 तक समाप्त नहीं हुआ है, की दशा में भरें।

क	**अपील में या फाइल होने वाली अपील में विवादग्रस्त टीडीएस/टीसीएस की रकम**		क	क(i)+क(ii)
	(i)	विवाद्यकों से संबंधित, जो आईटीएटी द्वारा किसी निर्धारण वर्ष के लिए उनके संबंध में निर्धारिती के पक्ष में निर्णीत किया है (और ऐसे आदेश उच्चतम न्यायालय द्वारा पश्चातवर्ती उलटा नहीं गया है)	क(i)	
	(ii)	क(i) से अन्यथा विवाद्यक से संबंधित	क(ii)	
ख	का प्रभाव की वृद्धी, यदि कोई हो, गआईटी (क) द्वारा		ख	
ग	विवादग्रस्त **टीडीएस/टीसीएस** पर उदग्रहीत शास्ति		ग	
घ	**टीडीएस/टीसीएस** बकाया कर (क+ख+ग)		घ	
भ	31.03.2020 को या उसके पूर्व डीटीवीएसवी के अधीन देय रकम यदि मामला 0.5* क(i)+क(ii) खोजा नहीं गया है यदि मामला 0.625*क(i)+1.25*क(ii) खोजा गया है		भ	
म	31.03.2020 के बाद डीटीवीएसवी के अधीन देय रकम यदि मामला 0.55* क(i)+1.1*क(ii) खोजा नहीं गया है यदि मामला 0.675*क(i)+1.35*क(ii) खोजा गया है		म	

सहयोजन: विवादग्रस्त टीडीएस/टीसीएस+आईटीएटी+विभाग

अनुसूची 3 विभाग की अपील 31.01.2020 तक आईटीएटी के समक्ष लंबित या आईटीएटी में विभाग द्वारा अपील फाइल करने का समय 31.01.2020 तक समाप्त नहीं हुआ है, की दशा में भरें।

अपील या फाइल की जाने वाली अपील में विवादग्रस्त टीडीएस/टीसीएस की रकम			
क	**टीडीएस/टीसीएस** व्यतिक्रम जिसके लिए रिट या अपील फाइल की गई है या अपील फाइल की जानी है	क	
ख	विवादग्रस्त **टीडीएस/टीसीएस** पर भारित ब्याज	ख	
ग	विवादग्रस्त **टीडीएस/टीसीएस** पर उदग्रहीत शास्ति	ग	
घ	**टीडीएस/टीसीएस** बकाया (क+ख+ग)	घ	
भ	31.03.2020 को या उसके पूर्व डीटीवीएसवी के अधीन देय रकम यदि मामला 0.5*क खोजा नहीं गया है यदि मामला 0.625*क खोजा गया है	भ	
म	31.03.2020 के बाद डीटीवीएसवी के अधीन देय रकम यदि मामला 0.55*क खोजा नहीं गया है यदि मामला 0.675*क खोजा गया है	म	

सहयोजन: विवादग्रस्त टीडीएस/टीसीएस+एचसी+कटौतीकर्ता/क्लक्टर

अनुसूची 4 निर्धारिती की अपील या रिट 31.01.2020 तक उच्च न्याययलय के समक्ष लंबित या निर्धारिती द्वारा उच्च न्यायलय के समक्ष अपील फाइल का समय 31.01.2020 तक समाप्त नहीं हुआ है, की दशा में भरें।

अपील में या फाइल होने वाली अपील में विवादग्रस्त टीडीएस/टीसीएस की रकम			
क	**टीडीएस/टीसीएस** व्यतिक्रम जिसके लिए रिट या अपील फाइल की गई है या अपील फाइल की जानी है	क	
ख	विवादग्रस्त **टीडीएस/टीसीएस** पर भारित ब्याज	ख	
ग	विवादग्रस्त **टीडीएस/टीसीएस** पर उदग्रहीत शास्ति	ग	

घ	**टीडीएस/टीसीएस** बकाया कर (क+ख+ग)	घ	
भ	31.03.2020 को या उसके पूर्व डीटीवीएसवी के अधीन देय रकम यदि मामला क खोजा नहीं गया है यदि मामला 1.25*क खोजा गया है	भ	
म	31.03.2020 के बाद डीटीवीएसवी के अधीन देय रकम यदि मामला 1.1*क खोजा नहीं गया है यदि मामला 1.35*क खोजा गया है	म	

सहयोजन: विवादग्रस्त टीडीएस/टीसीएस+एचसी+विभाग

अनुसूची 5 विभाग की अपील या रिट 31.01.2020 तक उच्च न्याययलय के समक्ष लंबित या एचग में विभाग द्वारा अपील फाइल करने का समय 31.01.2020 तक समाप्त नहीं हुआ है, की दशा में भरें।

अपील या फाइल की जाने वाली अपील में विवादग्रस्त टीडीएस/टीसीएस की रकम			
क	टीडीएस/टीसीएस व्यतिक्रम जिसके लिए रिट या अपील फाइल की गई है या अपील फाइल की जानी है	क	
ख	विवादग्रस्त टीडीएस/टीसीएस पर भारित ब्याज	ख	
ग	विवादग्रस्त टीडीएस/टीसीएस पर उदग्रहीत शास्ति	ग	
घ	टीडीएस/टीसीएस बकाया (क+ख+ग)	घ	
भ	31.03.2020 को या उसके पूर्व डीटीवीएसवी के अधीन देय रकम यदि मामला 0.5*क खोजा नहीं गया है यदि मामला 0.625*क खोजा गया है	भ	
म	31.03.2020 के बाद डीटीवीएसवी के अधीन देय रकम यदि मामला 0.55*क खोजा नहीं गया है यदि मामला 0.675*क खोजा गया है	म	

सहयोजन: विवादग्रस्त टीडीएस/टीसीएस+एससी+कटौतीकर्ता/क्लक्टर

अनुसूची 6 निर्धारिती की अपील या रिट या विशेष इजाज़त याचिका उच्चतम न्यायालय के समक्ष लंबित या निर्धारीति द्वारा उच्चतम न्यायालय के समक्ष विशेष इजाज़त याचिका फाइल करने का समय 31.01.2020 तक समाप्त नहीं हुआ है, की दशा में भरें।

अपील या फाइल की जाने वाली अपील में विवादग्रस्त टीडीएस/टीसीएस **की रकम**			
क	टीडीएस/टीसीएस व्यतिक्रम जिसके लिए रिट या अपील या विशेष अनुमति याचिका फाइल की गई है या फाइल की जानी है		
ख	विवादग्रस्त टीडीएस/टीसीएस पर भारित ब्याज	ख	
ग	विवादग्रस्त टीडीएस/टीसीएस पर उद्ग्रहीत शास्ति	ग	
घ	टीडीएस/टीसीएस बकाया (क+ख+ग)	घ	
भ	31.03.2020 को या उसके पूर्व डीटीवीएसवी के अधीन देय रकम यदि मामला क खोजा नहीं गया है यदि मामला 1.25*क खोजा गया है	भ	
म	31.03.2020 के बाद डीटीवीएसवी के अधीन देय रकम यदि मामला 1.1*क खोजा नहीं गया है यदि मामला 1.35*क खोजा गया है	म	

सहयोजन: विवादग्रस्त टीडीएस/टीसीएस+एसग+विभाग

अनुसूची 7 विभाग की अपील या रिट या विशेष इजाज़त याचिका उच्चतम न्यायालय के समक्ष लंबित या विभाग द्वारा एचग में अपील या विशेष इजाज़त याचिका फाइल करने का समय 31.01.2020 तक समाप्त नहीं हुआ है, की दशा में भरें।

अपील या फाइल की जाने वाली अपील में विवादग्रस्त टीडीएस/टीसीएस **की रकम**			
क	टीडीएस/टीसीएस व्यतिक्रम जिसके लिए रिट या अपील या विशेष अनुमति याचिका फाइल की गई है या फाइल की जानी है	क	
ख	विवादग्रस्त टीडीएस/टीसीएस पर भारित ब्याज	ख	
ग	विवादग्रस्त टीडीएस/टीसीएस पर उदग्रहीत शास्ति	ग	
घ	टीडीएस/टीसीएस बकाया (क+ख+ग)	घ	
भ	31.03.2020 को या उसके पूर्व डीटीवीएसवी के अधीन देय रकम यदि मामला 0.5*क खोजा नहीं गया है यदि मामला 0.625*क खोजा गया है	भ	
म	31.03.2020 के बाद डीटीवीएसवी के अधीन देय रकम यदि मामला 0.55*क खोजा नहीं गया है यदि मामला 0.675*क खोजा गया है	म	

संयोजन : विवादग्रस्त टी डी एस टी सी एस+ 264+ डिडक्टर/ कलेक्टर

अनुसूची VIII. 31.1.2020 को पी सी आई टी/ सी आई टी के समक्ष लंबित धारा 264 के अधीन निर्धारिती के पुनरीक्षण आवेदन की दशा में भरा जाए

अपील में या फाईल होने वाली अपील में विवादग्रस्त टी डी एस टी सी एस की राशि			
क	टी डी एस/ टी सी एस व्यतिक्रम जिसके लिए पुनरीक्षित आवेदन दायर किया गया	क	
ख	विवादग्रस्त टी डी एस/ टी सी एस पर लगाया गया ब्याज	ख	
ग	विवादग्रस्त टी डी एस/ टी सी एस पर उदग्रहीत जुर्माना	ग	
घ	बकाया टी डी एस/ टी सी एस(क+ ख + ग)	घ	
भ	31.3.2020 को या उससे पहले डी टी वी एस वी के अधीन देय राशि यदि गैर तैलाशी मामला क यदि गैर तलाशी मामला 1.25* क	भ	
म	31.3.2020 के पश्चात् डी टी वी एस वी के अधीन देय राशि यदि गैरतलाशी मामला 1.1 * क यदि तलाशी मामला 1.35 * क	म	

संयोजन: विवादग्रस्त टी डी एस टी सी एस मध्यस्थता / सुलह / मध्यकता / निर्धारिती

अनुसूची IX. 31.1.2020 को निर्धारिती के समक्ष लंबित मध्यस्थता या सुलह या मध्यकता की दशा में भरा जाए

अपील में या फाईल होने वाली अपील में विवादग्रस्त टी डी एस/ टी सी एस की राशि			
क	टी डी एस /टी सी एस व्यतिक्रम के लिए मध्यस्थता या सुलह या मध्यकता फाइल की गई है।	क	
ख	विवादग्रस्त टी डी एस /टी सी एस पर लगाया गया ब्याज	ख	
ग	विवादग्रस्त टी डी एस/ टी सी एस पर उदग्रहीत जुर्माना	ग	
घ	बकाया टी डी एस /टी सी एस(क+ ख + ग)	घ	
भ	31.3.2020 को या उससे पहले डी टी वी एस वी के अधीन देय राशि यदि गैर तलाशी मामलों 1.25* क		

म	31.3.2020 के पश्चात् डी टी वी एस वी के अधीन देय राशि यदि गैरतलाशी मामला 1.1 * क यदि तलाशी मामला 1.35 * क		
ग. अनुसूची, जहां घोषणा केवल विवादग्रस्त जुर्माना, ब्याज या शुल्क से संबंधित है, लागू करें (पी ए एन और टी ए एन के लिए लागू)			

संयोजन : विवादग्रस्त जुर्माना / ब्याज/ शुल्क + सी आई टी (ए) + निर्धारिती

अनुसूची I: निर्धारिती की अपील 31.01.2020 को सी आई टी (ए) के समक्ष लंबित या सी आई टी (ए) के समक्ष अपील फाइल करने का समय 31.01.2020 को समाप्त नहीं हुआ है, की दशा में भरें ।

क	प्रति आदेश जुर्माना/ ब्याज/ शुल्क की कुल राशि जिसके विरुद्ध अपील फाईल की गई या की जाने वाली है ।		
ख	विवादग्रस्त जुर्माना/ ब्याज/ शुल्क की राशि (क) में से	क	
	(i) विवाद्यकों से संबंधित, जो कि आई टी ए टी द्वारा किसी भी वित्तीय वर्ष के लिए निर्धारिती के पक्ष में उसके मामले में निर्णीत किया है (और ऐसा आदेश उच्च न्यायालय द्वारा तत्पश्चात् उलटा नहीं गया है) या उच्च न्यायालय (और ऐसा आदेश उच्चतम न्यायालय द्वारा तत्पश्चात् उलटा नहीं गया है)	ख(i)	ख(i)+ ख(i)
	(ii) ख (i) से अन्यथा विवाद्यक से संबंधित	ख(ii)	
ग	सी आई टी (क) दवारा बढ़ाया जाने वाला प्रस्तावित जुर्माना या ब्याज या शुल्क		
घ	बकाया कर ख(i)+ ख(ii)+ ग	घ	
भ	31.03.2020 को या उससे पहले डी टी वी एस वी के अधीन देय राशि= 0.125* ख (i)+0.25* ख (ii)+0.25* ग	भ	
म	31.03.2020 के पश्चात् डी टी वी एसवी के अधीन देय़ राशि=0.15*ख (i)+0.3*ख (ii)+0.3*ग	म	

संयोजन : विवादग्रस्त जुर्माना / ब्याज/ शुल्क + आई टी ए टी + निर्धारिती

अनुसूची II : निर्धारिती की अपील 31.01.2020 को आई टी ए टी के समक्ष लंबित या निर्धारिती द्वारा आई टी ए टी के समक्ष अपील फाइल का समय 31.01.2020 को समाप्त नहीं हुआ है, की दशा में भरें ।

क	प्रति आदेश जुर्माना/ब्याज/शुल्क की कुल राशि जिसके विरुद्ध अपील फाईल की गई या की जाने वाली है	क	
ख	निर्धारिती द्वारा अपील के कारण विवादग्रस्त जुर्माना /ब्याज/ शुल्क	ख	ख(i)+ख (ii)
	(i) विवाद्यकों से संबंधित, जो उच्च न्यायालय द्वारा किसी भी वित्तीय वर्ष के लिए निर्धारिती के पक्ष में उनके मामले में निर्णीत किया है (और ऐसा आदेश उच्चतम न्यायालय द्वारा तत्पश्चात् उलटा नहीं गया है)	ख(i)	
	(ii) ख (ii) से अन्यथा विवाधक से संबंधित से अन्यथा	ख (ii)	
ग	बकाया कर ख(i)+ ख(ii)	ग	
भ	31.03.2020 को या उससे पहले डी टी वी एस वी के अधीन देय राशि = 0.125* ख(i)+0.25* ख (ii)	भ	
म	31.03.2020 के पश्चात् डी टी वी एस वी के अधीन देय़ राशि = 0.15*ख(i)+0.3*ख (ii)	म	

संयोजन : विवादग्रस्त जुर्माना / ब्याज/ शुल्क + आई टी ए टी + विभाग

अनुसूची III. निर्धारिती की अपील 31.01.2020 को आई टी ए टी के समक्ष लंबित या विभाग द्वारा आई टी ए टी के समक्ष अपील फाइल का समय 31.01.2020 को समाप्त नहीं हुआ है, की दशा में भरें।

क	प्रति आदेश जुर्माना/ब्याज/शुल्क की कुल राशि जिसके विरुद्ध अपील फाईल की गई या की जाने वाली है	क	
ख	विवाद्यकों से संबंधित विवादग्रस्त जुर्माना/ ब्याज /शुल्क जिस पर अपील फाइल की गई है या की जाने वाली है	ख	
ग	बकाया टैक्स (ख)	ग	
भ	31.3.2020 को या उससे पहले डी टी वी एसवी के अधीन देय राशि= 0.125*ख	भ	
म	31.3.2020 को या उससे पहले डी टी वी एस वी के अधीन देय राशि= 0.15*ख	म	

संयोजन : विवादग्रस्त जुर्माना / ब्याज/ शुल्क + उच्च न्यायालय + निर्धारिती

अनुसूची IV. निर्धारिती की अपील या रिट 31.01.2020 को उच्च न्यायलय के समक्ष लंबित या निर्धारिती द्वारा उच्च न्यायलय के समक्ष अपील फाइल का समय 31.01.2020 को समाप्त नहीं हुआ है, की दशा में भरें।

क	आदेशानुसार जुर्माना/ ब्याज /शुल्क की कुल राशि जिसके विरुद्ध अपील या रिट फाइल की गई या की जाने वाली है	क	
ख	निर्धारिती द्वारा विवादग्रस्त जुर्माना /ब्याज /शुल्क अपील में देय	ख	
ग	बकाया टैक्स ख	ग	
भ	31.3.2020 को या उससे पहले डी टी वी एस वी के अधीन देय राशि= 0.125*ख	भ	
म	31.3.2020 के पश्चात् डी टी वी एस वी के अधीन देय राशि= 0.3*ख	म	

संयोजन : विवादग्रस्त जुर्माना / ब्याज/ शुल्क + उच्च न्यायालय + विभाग

अनुसूची V. विभाग की अपील या रिट 31.01.2020 को उच्च न्यायलय के समक्ष लंबित या विभाग द्वारा उच्च न्यायलय के समक्ष अपील फाइल का समय 31.01.2020 को समाप्त नहीं हुआ है, की दशा में भरें।

क	आदेशानुसार जुर्माना/ ब्याज /शुल्क की कुल राशि जिसके विरुद्ध अपील या रिट फाइल की गई या की जाने वाली है	क	
ख	अपील में उठाए गए विवाधकों पर विवादग्रस्त जुर्माना /ब्याज /शुल्क बनाए रखना	ख	
ग	बकाया टैक्स (ख)	ग	
भ	31.3.2020 को या उससे पहले डी टी वी एसवी के अधीन देय राशि= 0.125*ख	भ	
म	31.3.2020 के पश्चात् डी टी वी एसवी के अधीन देय राशि= 0.15*ख	म	

संयोजन : विवादग्रस्त जुर्माना / ब्याज/ शुल्क + उच्चतम न्यायालय + निर्धारिती

अनुसूची VI निर्धारिती की अपील या रिट या एस एल पी 31.01.2020 को उच्चतम न्यायलय के समक्ष लंबित या निर्धारिती द्वारा उच्चतम न्यायलय के समक्ष अपील या एस एल पी फाइल का समय 31.01.2020 को समाप्त नहीं हुआ है, की दशा में भरें।

क	आदेशानुसार जुर्माना/ ब्याज /शुल्क की कुल राशि जिसके विरुद्ध अपील या रिट या एस एल पी फाइल की गई या की जाने वाली है	क	
ख	निर्धारिती द्वारा विवादग्रस्त जुर्माना /ब्याज /शुल्क अपील में देय	ख	
ग	बकाया टैक्स (ख)	ग	
भ	31.3.2020 को या उससे पहले डी टी वी एस वी के अधीन देय राशि= 0.25*ख	भ	
म	31.3.2020 के पश्चात् डी टी वी एसवी के अधीन देय राशि= 0.3 *ख	म	

संयोजन : विवादग्रस्त जुर्माना / ब्याज/ शुल्क + उच्चतम न्यायालय + विभाग

अनुसूची VII . विभाग की अपील या रिट या एस एल पी 31.01.2020 को उच्चतम न्यायलय के समक्ष लंबित या विभाग द्वारा उच्चतम न्यायलय के समक्ष अपील या एस एल पी फाईल का समय 31.01.2020 को समाप्त नहीं हुआ है, की दशा में भरें ।

क	आदेशानुसार जुर्माना/ ब्याज /शुल्क की कुल राशि जिसके विरुद्ध अपील या रिट या एस एल पी फाईल की गई या की जाने वाली है	क	
ख	अपील में उठाए गए विवाद्यकों पर विवादग्रस्त जुर्माना /ब्याज /शुल्क बनाए रखना	ख	
ग	बकाया टैक्स (ख)	ग	
भ	31.3.2020 को या उससे पहले डी टी वी एसवी के अधीन देय राशि= 0.125*ख	भ	
म	31.3.2020 के पश्चात् डी टी वी एसवी के अधीन देय राशि= 0. 15*ख	म	

संयोजन विवादग्रस्त टी डी एस टी सी एस+ 264+निर्धारिती

अनुसूची VIII. 31.1.2020 को पी सी आई टी/ सी आई टी के समक्ष लंबित धारा 264 के अधीन निर्धारिती के पुनरीक्षण आवेदन की दशा में भरा जाए ।

अपील में या फाईल होने वाली अपील में विवादग्रस्त टी डी एस/ टी सी एस की राशि			
क	आदेशानुसार जुर्माना/ ब्याज /शुल्क की कुल राशि जिसके विरुद्ध पुनरीक्षित आवेदन फाईल किया गया	क	
ख	विवादग्रस्त जुर्माना /ब्याज /शुल्क पुनरीक्षित आवेदन में उठाए गए विवाद्यकों पर	ख	
घ	बकाया टैक्स (ख)	घ	
भ	31.3.2020 को या उससे पहले डी टी वी एस वी के अधीन देय राशि= (0.25*ख)	भ	
म	31.3.2020 के पश्चात् डी टी वी एस वी के अधीन देय राशि= (0.3 *ख)	म	

संयोजन: विवादग्रस्त जुर्माना/ ब्याज और शुल्क +मध्यस्थता /सुलह / मध्यकता + निर्धारिती

अनुसूची IX : 31.1.2020 को निर्धारिती के समक्ष लंबित मध्यस्थता या सुलह या मध्यकता की दशा में भरा जाए

अपील में या फाईल होने वाली अपील में विवादग्रस्त टी डी एस टी सी एस की राशि			
क	आदेशानुसार जुर्माना/ ब्याज /शुल्क की कुल राशि जिसके विरुद्ध मध्यस्थता या सुलह या मध्यकता फाईल किया गया है	क	
ख	विवादग्रस्त जुर्माना /ब्याज /शुल्क मध्यस्थता (ख) में उठाए गए विवाद्यकों पर	ख	
भ	31.3.2020 को या उससे पहले डी टी वी एस वी के अधीन देय राशि यदि गैरतलाशी मामला क यदि गैर तलाशी मामला 1.25* क	भ	
म	3.3.2020 के पश्चात् डी टी वी एस वी के अधीन देय राशि यदि गैरतलाशी मामला 1.1 * क यदि तलाशी मामला 1.35 * क	म	

अनुसूची घ यदि अपीलार्थी द्वारा अवनत हानि /मूल्य ह्रास का प्रभाव रखने वाले अतिरिक्तों पर या अग्रनीत किए गए एम ए टी प्रत्यय पर कर का संदाय नहीं किए जाने का चयन किया जाता है तब निम्नलिखित अनुसूची के सुसंगत स्तंभ से भरा जाए।

शेष हानि /मूल्य ह्रास/एम ए टी प्रत्यय	शेष हानि	शेष मूल्य ह्रास	एम ए टी प्रत्यय
निर्धारिती द्वारा लाए गए दावे के रूप में (क)			
निर्धारिती द्वारा आगे किए गए दावे के रूप में (ख)			
विवादग्रस्त आय (ग)			
आयकर प्राधिकारियों के आदेशानुसार लाया जाना (घ)			
आयकर प्राधिकारियों के आदेशानुसार आगे बढ़ाना (ङ.)			

अनुदेश देखें:

प्ररूप-2

[नियम 3 (2) देखें]

<u>प्रत्यक्ष कर विवाद से विश्वास अधिनियम, 2020 (2020 का 3) की धारा 4 की उपधारा (5) के अधीन वचनबंध</u>

<u>प्रत्यक्ष कर विवाद से विश्वास नियम, 2020</u>

सेवा में,

अभिहित प्राधिकारी

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महोदय/महोदया,

*मैं, ... (नाम स्पष्ट अक्षरों में) पुत्र/पुत्री श्री....................पैन/आधार संख्या............... प्रत्यक्ष कर विवाद से विश्वास अधिनियम, 2020 के फायदे का उपभोग करने के लिए, ऐसे कर बकाया के संबंध में, जो कानून द्वारा या भारत द्वारा भारत के बाहर किसी देश या किसी राज्यक्षेत्र के साथ किए गए किसी करार, चाहे विनिधान के संरक्षण के लिए हो या अन्यथा, के अधीन उपचार या किसी दावे की ईप्सा या उसे अग्रसर करने के लिए प्रत्यक्ष या अप्रत्यक्ष रूप से स्वेच्छा से अपने सभी अधिकारों को त्याग देने का विनिश्चय करता हूँ।

*मैं, ...नाम (स्पष्ट अक्षरों में) पुत्र /पुत्री श्री ....पदनाम..........हूँ मुझे .... (घोषणाकर्ता का नाम) जिसका पैन/आधार संख्या............. है ....(घोषणाकर्ता का नाम) की ओर से मैं इस संबंध में सम्यक रूप से प्राधिकृत और सक्षम हूँ प्रत्यक्ष कर विवाद से विश्वास अधिनियम, 2020 के फायदे के उपभोग करने के लिए ऐसे कर बकाया के संबंध में, जो कानून द्वारा या भारत द्वारा भारत के बाहर किसी देश या किसी राज्यक्षेत्र के साथ किसी करार, चाहे विनिधान के संरक्षण के लिए हो या अन्यथा, के अधीन उपचार या किसी दावे की ईप्सा या उसे अग्रसर करने के लिए प्रत्यक्ष या अप्रत्यक्ष रूप से स्वेच्छा से अपने सभी अधिकारों को त्याग देने का विनिश्चय करता हूँ।

उपरोक्त वचनबंध अप्रतिसंहरणीय है।

मैं यह भी पुष्टि करता हूँ कि मैं इस वचनबंध के सभी परिणामों से अवगत हूँ।

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हस्ताक्षर

स्थान............ ....

पदनाम

तारीख............ ....

घोषणाकर्ता का पैन/आधार संख्या

टिप्पण :

इनमें से जो लागू न हो, उसे काट दें ।

प्ररूप –1 में घोषणा के समय कर बकाया की बाबत भी वचनबंध दिया जाए ।

प्ररूप-3

[नियम 4 देखें]

प्रत्यक्ष कर विवाद से विश्वास अधिनियम, 2020 (2020 का 3) की धारा 5 की उपधारा (1) के अधीन प्रमाणपत्र का प्ररूप

प्रत्यक्ष कर विवाद से विश्वास नियम, 2020

श्री/श्रीमती/कुमारी.......... (जिसे इसमें इसके पश्चात् घोषणाकर्ता कहा गया है) पैन/आधार संख्या .... ने अधिनियम की धारा 4 के अधीन घोषणा फाइल किया है ;

और उक्त घोषणा अभिहित प्राधिकारी के कार्यालय में तारीख .... को प्राप्त हुई है ।

अतः, अब, अधिनियम की धारा 5 की उपधारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, सुसंगत सामग्री पर विचार करने के पश्चात् निम्नलिखित रकम अधिनियम के अधीन उक्त घोषणा के अंतर्गत आने वाला कर बकाया के पूर्णतः और अंतिमतः परिनिर्धारण के संबंध में घोषणाकर्ता द्वारा संदाय किए जाने के लिए अवधारित किए गए हैं :

क्र.सं.	निर्धारण वर्ष/वित्तीय वर्ष	विवाद समाधान के ब्यौरें	कर-बकाया की प्रकृति (विवादित कर/विवादित आस्ति/विवादित ब्याज/विवादित फीस)	कर-बकाया (रु.)	धारा 3 के अधीन संदेय रकम	कर-बकाया के लिए स्वतः संदाय रकम	संदेय/प्रतिदेय के लिए शेष रकम
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(6)-(7)

घोषणाकर्ता को निदेशित किया जाता है कि वह संदेय राशि का संदाय रकम, यदि कोई हो, इस प्रमाणपत्र की प्राप्ति की तारीख से तीस दिन के भीतर उपरोक्त स्तंभ (7) के अनुसार करे।

उक्त अवधि के भीतर संदेय रकम के असंदाय की बाबत प्ररूप-1 के अधीन घोषणा को शून्य समझा जाएगा और यह समझा जाएगा कि वह कभी नहीं दिया गया है।

प्रमाणपत्र सं. ....

स्थान .... अभिहित प्राधिकारी का नाम, हस्ताक्षर, और मोहर

तारीख ....

प्ररूप-4

[नियम 5 देखें]

प्रत्यक्ष कर विवाद से विश्वास अधिनियम, 2020 (2020 का 3) की धारा 5 की उपधारा (2) के अधीन संदाय की सूचना

प्रत्यक्ष कर विवाद से विश्वास नियम, 2020

सेवा में,

अभिहित प्राधिकारी

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महोदय/महोदया,

1. प्ररूप-3 में अभिहित प्राधिकारी से प्राप्त प्रमाणपत्र के अनुसरण में प्रमाणपत्र सं. .... तारीख ....की बाबत .... (घोषणाकर्ता का नाम) पैन/आधार संख्या/टैन................... ए.वाई./एफ.वाई के लिए संदाय किए गए हैं जिसका ब्यौरा निम्नानुसार है :

क्र.सं.	बैंक की बी.एस.आर. कोड	निक्षेप की तारीख (दिन/मास/वर्ष)	चालान का क्र.सं.	रकम (रु.)
(1)	(2)	(3)	(4)	(5)

2. अपील, रिट याचिका, विशेष इजाज़त याचिका, माध्यस्थम, सुलह, मध्यकता या दावा का प्रत्याहरण किया गया है (कृपया प्रत्याहरण का सबूत अपलोड करें) ।

स्थान : ....

तारीख : ....

प्ररूप-5

[नियम 7 देखें]

प्रत्यक्ष कर विवाद से विश्वास अधिनियम, 2020 (2020 का 3) की धारा 9 के साथ पठित धारा 5(3) के अधीन कर बकाया का पूर्णतः और अंतिमतः परिनिर्धारण के लिए आदेश

प्रत्यक्ष कर विवाद से विश्वास नियम, 2020

प्रत्यक्ष कर विवाद से विश्वाश नियम, 2020 .... (घोषणाकर्ता का नाम और पैन/आधार सं./टैन) (जिसे इसमें इसके पश्चात् घोषणाकर्ता कहा गया है) ने अधिनियम की धारा 4 के अधीन घोषणा किया था ;

और अधिनियम के उपबंधों के अनुसार घोषणाकर्ता द्वारा संदेय/वापस किए गए रूपए........... की रकम को अवधारित करने के आदेश की तारीख............. द्वारा अभिहित प्राधिकारी के कर बकाया का पूर्णतः और अंनिमतः परिनिर्धारण के संबंध में ऐसे अवधारणा के पश्चात् कर बकाया और संदेय/वापस किए गए रकम की विशिष्टियाँ उसमें उपवर्णित करते हुए एक प्रमाणपत्र प्रदान करेगा ;

अतः, अब, अधिनियम की धारा 6 के साथ पठित धारा 5 की उपधारा (2) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए यह प्रमाणित किया जाता है कि-

(क) आदेश पत्र सं.................... तारीख............... में अवधारित कर बकाया का पूर्णतः और अंतिमतः परिनिर्धारण के संबंध में घोषणाकर्ता द्वारा .... रूपए की रकम का संदाय कर दिया गया है; और

(ख) निम्नलिखित सारणी में दिए गए ब्यौरे के अनुसार कर बकाया की बाबत आय-कर अधिनियम के अधीन किसी अपराध के अभियोजन के लिए कोई कार्यवाही संस्थित करने से या उक्त अधिनियमिति (अधिनियम की धारा 6 के अनुसार) के अधीन शास्ति अधिरोपित करने से अधिनियम में अंतर्विष्ट उपबंधों के अध्यधीन उन्मुक्ति प्रदान की गई है :

निर्धारण वर्ष/वित्तीय वर्ष	**निपटाये गए विवादों का ब्यौरा**	**कर बकाया की प्रकृति (विवादित कर/विवादित शास्ति/विवादित ब्याज/विवादित फीस)**	**कर बकाया की रकम**

यह स्पष्ट किया जाता है कि इस अधिनियम के अधीन घोषणा करते हुए कर स्थिति के स्वीकृति नहीं करेगा और यह आयकर प्राधिकारी या घोषणाकर्ता के लिए अपील या रिट याचिका या विशेष इजाज़त याचिका में एक पक्षकार होते हुए विधिपूर्ण नहीं होगा कि वह प्रतिवाद करे कि घोषणाकर्ता या आयकर प्राधिकारी, जैसी भी दशा हो, विवाद के निपटारे के लिए विवादित मुद्दे पर निर्णय में उपमत हो।

स्थान.............................. ....

तारीख................................ अभिहित प्राधिकारी

सेवा में,

(1) घोषणाकर्ता

(2) निर्धारण अधिकारी

(3) संबद्ध प्रधान आय-कर आयुक्त

(4) संबद्ध अपीलीय फोरम

टिप्पण : जो लागू न हो, उसे काट दें ।

[अधिसूचना सं. 18/2020/फा.सं./ IT(A)/1/2020-टीपीएल]

अंकुर गोयल, अवर सचिव

MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

New Delhi, the 18th March, 2020

The Direct Tax Vivad Se Vishwas Rules, 2020

S.O. 1129(E).—In exercise of the powers conferred by sub-section (2) of section 12 read with sub-sections (1) and (5) of section 4 and sub-sections (1) and (2) of section 5 of the Direct Tax Vivad se Vishwas Act, 2020 (3 of 2020), the Central Government hereby makes the following rules, namely:—

1. Short title and commencement.-(1) These rules may be called the Direct Tax Vivad se Vishwas Rules, 2020.

(2) They shall come into force on the date of their notification in the Official Gazette.

2. Definitions.-In these rules, unless the context otherwise requires, -

(a) "Act" means the Direct Tax Vivad se Vishwas Act, 2020 (3 of 2020);

(b) "dispute" means appeal, writ or special leave petition filed or appeal or special leave petition to be filed by the declarant or the income-tax authority before the Appellate Forum, or arbitration, conciliation or mediation initiated or given notice thereof, or objections filed or to be filed before the Dispute Resolution Panel under section 144C of the Income-tax Act, or application filed under section 264 of the Income-tax Act;

(c) "eligible search cases" means cases in which an assessment has been made under sub-section (3) of section 143 or section 144 or section 153A or section 153C of the Income-tax Act on the basis of search initiated under section 132 or section 132A of the Income-tax Act and the amount of disputed tax does not exceeds five crore rupees;

(d) "Form" means the Forms appended to these rules;

(e) "issues covered in favour of the declarant" means issues in respect of which –

(i) an appeal or writ or special leave petition is filed or appeal or special leave petition is to be filed by the income-tax authority before the appellate forum or

(ii) an appeal is filed or to be filed before the Commissioner (Appeals) or objections is filed or to be filed before the Dispute Resolution Panel by the declarant, on which he has already got a decision in his favour from Income Tax Appellate Tribunal (where the decision on such issue is not reversed by the High Court or the Supreme Court) or the High Court (where the decision on such issue is not reversed by the Supreme Court), or

(iii) an appeal is filed or to be filed by the declarant before Income Tax Appellate Tribunal on which he has already got a decision in his favour from the High Court (where the decision on such issue is not reversed by the Supreme Court);

(f) "section" means section of the Direct Tax Vivad se Vishwas Act, 2020 (3 of 2020);

(g) the words and expressions used in these rules and not defined but defined in the Act or Income-tax Act,1961 shall have the same meanings respectively as assigned to them in those Acts.

3. Form of declaration and undertaking.-(1) The declaration under sub-section (1) of section 4 shall be made in Form-1 to the designated authority.

(2) The undertaking referred to in sub-section (5) of section 4 shall be furnished in Form-2 along with the declaration.

(3) The declaration under sub-rule (1) and the undertaking under sub-rule (2), as the case may be, shall be signed and verified by the declarant or any person competent to verify the return of income on his behalf in accordance with section 140 of the Income-tax Act, 1961.

(4) The designated authority on receipt of declaration shall issue a receipt electronically in acknowledgement thereof.

4. Form of certificate by designated authority.- The designated authority shall grant a certificate electronically referred to in sub-section (1) of section 5 in Form-3.

5. Intimation of payment.- The detail of payments made pursuant to the certificate issued by the designated authority shall be furnished along with proof of withdrawal of appeal, objection, application, writ petition, special leave petition, arbitration, conciliation, mediation or claim filed by the declarant to the designated authority in Form-4.

6. Manner of furnishing.- The Form-1 and Form-2 referred to in rule 3 and Form-4 referred to in rule 5 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.

***Explanation.* –** For the purpose of this rule, "electronic verification code" shall have the same meaning as referred to in rule 12 of the Income-tax Rules, 1962.

7. Order by designated authority.-The order by the designated authority under sub-section (2) of section 5, in respect of payment of amount payable by the declarant as per certificate granted under sub-section (1) of section 5, shall be in Form-5.

8. Laying down of procedure, formats and standards.-The Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems), as the case may be, shall lay down procedures, formats and standards for furnishing and verifying the declaration in Form-1 under sub-rule (1) of rule 3, furnishing and verifying the undertaking in Form-2 under sub-rule (2) of rule 3, granting of certificate in Form-3 under rule 4, intimation of payment and proof of withdrawal in Form-4 under rule 5 and issuance of order in Form-5under rule 7 and the Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems) shall also be responsible for evolving and implementing appropriate security, archival and retrieval policies in relation to the said declaration, undertaking, certificate, intimation and order.

9. Manner of computing disputed tax in cases where loss or unabsorbed depreciation is reduced.-(1) Where the dispute in relation to an assessment year relates to reduction in loss or unabsorbed depreciation to be carried forward under the Income-tax Act, the declarant shall have an option to –

(i) include the tax, including surcharge and cess, payable on the amount by which loss or unabsorbed depreciation is reduced in the disputed tax and carry forward the loss or unabsorbed depreciation by ignoring such amount of reduction in loss or unabsorbed depreciation; or

(ii) carry forward the reduced amount of loss or unabsorbed depreciation.

(2) Where the declarant exercises the option as per clause (ii) of sub-rule (1), he shall be liable to pay tax, including surcharge and cess, along with interest, if any, as a consequence of carrying forward the reduced amount of loss or unabsorbed depreciation in subsequent years:

Provided that the written down value of the block of asset on the last day of the year, in respect of which unabsorbed depreciation has been reduced, shall not be increased by the amount of reduction in unabsorbed depreciation:

Provided further that in cases other than the eligible search cases, in computing the reduced amount of loss or unabsorbed depreciation to be carried forward in clause (ii) of sub-rule (1), one-half of the amount by which loss or unabsorbed depreciation is reduced shall be considered for reduction, if such reduction is related to issues covered in favour of declarant:

Provided also that in case of eligible search cases, in computing the reduced amount of loss or unabsorbed depreciation to be carried forward in clause (ii) of sub-rule (1), one and one-fourth times of the amount by which loss or unabsorbed depreciation is reduced shall be considered for reduction and where the one and one-fourth times of the amount by which loss or unabsorbed depreciation is reduced exceeds the amount of loss to be carried forward before it's reduction, such excess shall be ignored:

Provided also that in case of eligible search cases in computing the reduced amount of loss or unabsorbed depreciation to be carried forward in clause (ii) of sub-rule (1), five-eighth of the amount by which loss or unabsorbed depreciation is reduced shall be considered for reduction, if such reduction is related to issues covered in favour of declarant.

10. Manner of computing disputed tax in cases where Minimum Alternate Tax (MAT) credit is reduced.-(1) Where the dispute in relation to an assessment year relates to reduction in Minimum Alternate Tax (MAT) credit to be carried forward, the declarant shall have an option to

(i) include the amount by which MAT credit to be carried forward is reduced in disputed tax and carry forward the MAT credit by ignoring such amount of reduction, or

(ii) carry forward the reduced MAT credit.

(2) Where the declarant exercises the option as per clause (ii) of sub-rule (1), he shall be liable to pay tax, including surcharge and cess, along with interest, if any, as a consequence of carrying forward reduced MAT credit in subsequent years:

Provided that in cases other than the eligible search cases, in computing the reduced amount of MAT credit to be carried forward in clause (ii) of sub-rule (1), one-half of the amount by which MAT credit is reduced shall be considered for reduction, if such reduction is related to issues covered in favour of declarant:

Provided further that in case of eligible search cases, in computing the reduced amount of MAT credit to be carried forward in clause (ii) of sub-rule (1), one and one-fourth times of the amount by which MAT credit is reduced shall be considered for reduction and where the one and one-fourth times the amount by which MAT credit is reduced exceeds the amount of MAT credit to be carried forward before it's reduction, such excess shall be ignored:

Provided also that in case of eligible search cases in computing the reduced amount of MAT credit to be carried forward in clause (ii) of sub-rule (1), five-eighth of the amount by which MAT credit is reduced shall be considered for reduction, if such reduction is related to issues covered in favour of declarant.

Explanation – For the purpose of this rule MAT credit means tax credit as per the provisions of section 115JAA or 115JD of the Income-tax Act.

11. Manner of computing disputed tax in certain cases – (1) Where the dispute includes issues covered in favour of declarant, the disputed tax in respect of such issues shall be the amount, which bears to tax, including surcharge and cess, payable on all the issues in dispute, the same proportion as the disputed income in relation to issues covered in favour of declarant bear to the disputed income in relation to all the issues in dispute.

<table>
<tr><td colspan="6" align="center">FORM-1
(see rule 3)
Form for filing declaration</td></tr>
<tr><td colspan="6">PART A – GENERAL INFORMATION</td></tr>
<tr><td>PAN / Aadhaar No.</td><td></td><td>Name of appellant</td><td>TAN</td><td>Mobile No.</td><td></td></tr>
<tr><td colspan="2">Email Address</td><td></td><td></td><td colspan="2"></td></tr>
<tr><td colspan="6">INFORMATION RELATING TO ELIGIBILITY</td></tr>
<tr><td></td><td colspan="3">Whether the applicant is appellant in terms of section 2 of the Direct Tax Vivad se Vishwas Act, 2020 (DTVSV) and is not ineligible to apply in terms of section 9 of DTVSV?</td><td>Yes</td><td>No</td></tr>
<tr><td colspan="4">Option exercised by Appellant
Whether opting to pay tax on reduction of losses or depreciation or MAT credit
If Yes go to relevant schedule under A; If No fill up schedule D</td><td></td><td></td></tr>
<tr><td colspan="6">PART B – INFORMATION RELATING TO DISPUTE</td></tr>
<tr><td colspan="2">Nature of tax arrear</td><td>Disputed tax/ Disputed Interest/ Disputed Penalty/ Disputed Fee</td><td>Details of pending* appeal / writ / SLP / DRP Objections / Revision application/Arbitration/Conciliation/Mediation–
(1) Whether Appeal /objection/revision/Writ / LP/Arbitration/Conciliation/Mediation?
(2) Appellate Forum – CIT(A) / DRP/CIT/PCIT/ITAT / HC / SC
(3) Whether already filed? – Yes/No
(4) If No, date on which time-limit for filing expires in case of assessee
(5) If yes, filed by – (Tick the relevant option) – Assessee / Department / Both
(6) Date on filing
(7) Reference number
(8) Whether DRP case?
(9) If yes, whether directions passed by DRP on or before 31.1.2020?
(10) If yes, whether order passed by AO? (If yes, not eligible)
(11) Whether revision application case?
(12) If yes, date of filing
*Pending also include to be filed</td><td colspan="2">(Drop down to be provided in e-filing utility)

Based on the combination of nature of disputed tax, appellate forum and appellant relevant schedule will be filled by the declarant</td></tr>
<tr><td colspan="2">Details of order by which tax arrear determined
(1) Assessment Year / Financial Year
(2) Section under which order passed (there could be multiple sections for same assessment year)</td><td>(Drop down to be provided in the e-utility)</td><td>If declaration is with respect to appeal, writ, SLP, arbitration, conciliation or mediation for disputed tax including disputed TDS/TCS appeal,is there pending appeal, writ or SLP for interest or penalty imposed in relation to such disputed tax - YES/ NO</td><td colspan="2">If yes, give details of such appeal, writ or SLP.(details to be captured in e-filing utility)</td></tr>
</table>

(3) **Income-tax authority / Appellate Forum who passed the order (there could be multiple orders for same assessment year)** **(4)** **Date on which order passed (there could be multiple dates for same assessment year)** **(5)** **Whether search case with disputed tax less than Rs. 5 crores in the assessment year? (information flag relevant for rate at which amount payable is to be computed)**			

PART C – INFORMATION RELATED TO TAX ARREARS		
(i)	**Tax arrears (as per schedule)**	
PART D – INFORMATION RELATED TO AMOUNT PAYABLE		
(ii)	**Total amount payable under DTVSV if paid on or before 31.3.2020**	**Pick up from X from relevant schedule (in case of both assessee and deptt appeal, add them up)**
(ii)	**Total amount payable under DTVSV if paid after 31.03.2020**	**Pick up from Y from relevant schedule (in case of both assessee and deptt appeal, add them up)**

PART E – INFORMATION RELATED TO PAYMENTS AGAINST TAX ARREAR				
(i)	**Whether the declarant has made any payment against tax arrears before filing of declaration?**		**Yes**	**No**
(ii)	**If yes, please fill following details**			
S. No.	**Date of payment**	**Amount**	**BSR Code**	
1.				
(iii)	**Total payments against tax arrears**			
Part F	**Net amount payable/refundable by the appellant: Part D (i) or D (ii), as the case may be, less Part E (iii)**			

VERIFICATION

I ....(name in block letters) son/daughter of Shri .... solemnly declare that to the best of my knowledge and belief the information given in this declaration is correct and complete and is in accordance with the provisions of the Direct Tax Vivad se Vishwas Act, 2020.

I further declare that I am making this declaration in my capacity as (drop down to be provided) .... and that I am competent to make this declaration and verify it. I am holding permanent account number / Aadhaar No. _______ (if allotted)

Place ....

....

Date .... Name and signature of the declarant

A Schedules applicable where declaration relates to disputed tax (Applicable in case of PAN)

Combination: Disputed tax + CIT(A) + Assessee

Schedule I. **To be filled in case appeal of assesseeis pending before CIT(A) as on 31.01.2020 or the time for filing appeal by the assessee before CIT(A) has not expired as on 31.01.2020**

A	Total income as per order against which appeal filed OR to be filed		A	
B	Disputed income out of A			
	(i)	relating to issues, which have been decided in favour of assessee in his case for any assessment year by ITAT (and such order has not been subsequently reversed by the High Court) or High Court (and such order has not been subsequently reversed by the Supreme Court)	B(i)	
	(ii)	relating to issues other than B(i)	B(ii)	
C	Disputed tax in relation to disputed income at B(i)		C	
D	Disputed tax in relation to disputed income at B(ii)		D	
E	Tax effect of enhancement, if any, by CIT(A)		E	
F	Total disputed tax (C+D+E)		F	
G	Interest charged on disputed tax		G	
H	Penalty leviedon disputed tax		H	
I	Tax arrears (F+G+H)		I	
X	Amount payable under DTVSV on or before 31.03.2020 If non-search case 0.5*C + D + E If search case 0.625*C +1.25*D + 1.25*E		X	
Y	Amount payable under DTVSV after 31.03.2020 If non-search case 0.55*C + 1.1*D + 1.1*E If search case 0.675*C +1.35*D + 1.35*E		Y	

Combination: Disputed tax + DRP draft order + Assessee

Schedule II**. To be filled in case assessee has filed objections with DRP against draft assessment order and DRP has not issued any directions as on 31.01.2020 or the time-limit to file objections against draft order passed by AO has not expired as on 31.01.2020**

A	Total income as per draft order against which objections filed OR to be filed		A	
B	Disputed income out of A -			
	(i)	relating to issues, which have been decided in favour of assessee in his case for any assessment year by ITAT (and such order has not been subsequently reversed by the High Court) or High Court (and such order has not been subsequently reversed by the Supreme Court)	B(i)	
	(ii)	relating to issues other than B(i)	B(ii)	
C	Disputed tax in relation to disputed income at B(i)		C	
D	Disputed tax in relation to disputed income at B(ii)		D	
E	Total disputed tax (C+D)		E	
F	Interest charged on disputed tax		F	
G	Penalty levied on disputed tax		G	
H	Tax arrears (E+F+G)		H	
X	Amount payable under DTVSV on or before 31.03.2020 If non-search case 0.5*C + D If search case 0.625*C +1.25*D		X	
Y	Amount payable under DTVSV after 31.03.2020 If non-search case 0.55*C + 1.1*D If search case 0.675*C +1.35*D		Y	

Combination: Disputed tax + DRP direction + Assessee

Schedule III. **To be filled in case DRP has issued directions u/s 144C of the Act in response to objections filed by the assessee and Assessing Officer has not passed the order as per such directions issued by DRP as on 31.01.2020**

A	Total income as per directions of DRP		A	
B	Disputed income out of A			
	(i)	relating to issues, which have been decided in favour of assessee in his case for any assessment year by ITAT (and such order has not been subsequently reversed by the High Court) or High Court (and such order has not been subsequently reversed by the Supreme Court)	B(i)	
	(ii)	relating to issues other than B(i)	B(ii)	
C	Disputed tax in relation to disputed income at B(i)		C	
D	Disputed tax in relation to disputed income at B(ii)		D	
E	Total disputed tax (C+D)		E	
F	Interest charged on disputed tax		F	
G	Penalty levied on disputed tax		G	
H	Tax arrears (E+F+G)		H	
X	Amount payable under DTVSV on or before 31.03.2020 If non-search case 0.5*C + D If search case 0.625*C +1.25*D		X	
Y	Amount payable under DTVSV after 31.03.2020 If non-search case 0.55*C + 1.1*D If search case 0.675*C +1.35*D		Y	

Combination: Disputed tax + ITAT + Assessee

Schedule IV. **To be filled in case appeal of assessee is pending before ITAT as on 31.01.2020 or the time for filing appeal by the assessee before ITAT has not expired as on 31.01.2020**

A	Total income as per order against which appeal filed OR to be filed		A	
B	Disputed income out of A			
	(i)	relating to issues, which have been decided in favour of assessee in his case for any assessment year by High Court (and such order has not been subsequently reversed by the Supreme Court)	B(i)	
	(ii)	relating to issues other than B(i)	B(ii)	
C	Disputed tax in relation to disputed income at B(i)		C	
D	Disputed tax in relation to disputed income at B(ii)		D	
E	Total disputed tax (C+D)		E	
F	Interest charged on disputed tax		F	

G	Penalty leviedon disputed tax	G	
H	Tax arrears (E+F+G)	H	
X	Amount payable under DTVSV on or before 31.03.2020 If non-search case 0.5*C + D If search case 0.625*C +1.25*D	X	
Y	Amount payable under DTVSV after 31.03.2020 If non-search case 0.55*C + 1.1*D If search case 0.675*C +1.35*D	Y	

Combination: Disputed tax + ITAT + Department

Schedule V. **To be filled in case appeal of Department is pending before ITAT as on 31.01.2020 or the time to file appeal by the department in ITAT has not expired on 31.01.2020.**

A	Total income as per order against which appeal filed OR to be filed	A	
B	Disputed income out of A	B	
C	Disputed tax in relation to disputed income at B	C	
D	Interest charged on disputed tax	D	
E	Penalty levied on disputed tax	E	
F	Tax arrears (C+D+E)	F	
X	Amount payable under DTVSV on or before 31.03.2020 If non-search case 0.5*C If search case 0.625*C	X	
Y	Amount payable under DTVSV after 31.03.2020 If non-search case 0.55*C If search case 0.675*C	Y	

Combination: Disputed tax + HC + Assessee

Schedule VI. **To be filled in case appeal or writ of assessee is pending before High Court as on 31.01.2020 or the time for filing appeal by the assessee before High Court has not expired as on 31.01.2020**

A	Total income as per order against which appeal / writ filed OR appeal to be filed	A	
B	Disputed income out of A	B	
C	Disputed tax in relation to disputed income at B	C	
D	Interest charged on disputed tax	D	
E	Penalty levied on disputed tax	E	
F	Tax arrears (C+D+E)	F	
X	Amount payable under DTVSV on or before 31.03.2020 If non-search case C If search case 1.25*C	X	
Y	Amount payable under DTVSV after 31.03.2020 If non-search case 1.1*C If search case 1.35*C	Y	

Combination: Disputed tax + HC + Department

Schedule VII. **To be filled in case appeal or writ of Department is pending before High Court as on 31.01.2020 or the time to file appeal by the department in HC has not expired on 31.01.2020.**

A	Total income as per order against which appeal/ writ filed OR appeal to be filed	A	
B	Disputed income out of A	B	
C	Disputed tax in relation to disputed income at B	C	
D	Interest charged on disputed tax	D	
E	Penalty levied on disputed tax	E	
F	Tax arrears (C+D+E)	F	
X	Amount payable under DTVSV on or before 31.03.2020 If non-search case 0.5*C If search case 0.625*C	X	
Y	Amount payable under DTVSV after 31.03.2020 If non-search case 0.55*C If search case 0.675*C	Y	

Combination: Disputed tax + SC + Assessee

Schedule VIII. **To be filled in case appeal or writ or SLP of assessee is pending before Supreme Court as on 31.01.2020 or the time for filing appeal or SLP by the assessee before Supreme Court has not expired as on 31.01.2020**

A	Total income as per order against which appeal / writ / SLP filed OR appeal / SLP to be filed	A	
B	Disputed income out of A	B	
C	Disputed tax in relation to disputed income at B	C	

D	Interest charged on disputed tax	D	
E	Penalty levied on disputed tax	E	
F	Tax arrears (C+D+E)	F	
X	Amount payable under DTVSV on or before 31.03.2020 If non-search case C If search case 1.25*C	X	
Y	Amount payable under DTVSV after 31.03.2020 If non-search case 1.1*C If search case 1.35*C	Y	

Combination: Disputed tax + SC + Department

Schedule IX. **To be filled in case appeal or writ or SLP of Department is pending before Supreme Court as on 31.01.2020 or the time to file appeal or SLP by the department in SC has not expired on 31.01.2020.**

A	Total income as per order against which appeal / writ / SLP filed OR appeal /SLP to be filed	A	
B	Disputed income out of A	B	
C	Disputed tax in relation to disputed income at B	C	
D	Interest charged on disputed tax	D	
E	Penalty levied on disputed tax	E	
F	Tax arrears (C+D+E)	F	
X	Amount payable under DTVSV on or before 31.03.2020 If non-search case 0.5*C If search case 0.625*C	X	
Y	Amount payable under DTVSV after 31.03.2020 If non-search case 0.55*C If search case 0.675*C	Y	

Combination : Disputed tax + 264 + Assessee

Schedule X. **To be filled in caserevision application of assessee u/s 264 is pending before PCIT/CIT as on 31.01.2020**

A	Total income as per order against which revision application filed	A	
B	Disputed income out of A	B	
C	Disputed tax in relation to disputed income at B	C	
D	Interest charged on disputed tax	D	
E	Penalty levied on disputed tax	E	
F	Tax arrears (C+D+E)	F	
X	Amount payable under DTVSV on or before 31.03.2020 If non-search case C If search case 1.25*C	X	
Y	Amount payable under DTVSV after 31.03.2020 If non-search case 1.1*C If search case 1.35*C	Y	

Combination: Disputed tax + Arbitration/Conciliation/Mediation + Assessee

Schedule XI. **To be filled in case arbitration or conciliation or mediation of assessee is pending as on 31.01.2020**

A	Total income as per order against which arbitration / conciliation / mediation has been filed	A	
B	Disputed income out of A	B	
C	Disputed tax in relation to disputed income at B	C	
D	Interest charged on disputed tax	D	
E	Penalty levied on disputed tax	E	
F	Tax arrears (C+D+E)	F	
X	Amount payable under DTVSV on or before 31.03.2020 If non-search case C If search case 1.25*C	X	
Y	Amount payable under DTVSV after 31.03.2020 If non-search case 1.1*C If search case 1.35*C	Y	

B. Schedules applicable where declaration relates to disputed TDS/TCS (Applicable for TAN):

Combination:DisputedTDS / TCS + CIT(A) + Deductor/Collector

Schedule I. **To be filled in case appeal of assessee is pending before CIT(A) as on 31.01.2020 or the time for filing appeal by the assessee before CIT(A) has not expired as on 31.01.2020**

	Appeal reference number		
A	**Amount of TDS / TCS disputed in appeal OR in appeal to be filed**	A	A(i)+A(ii)
	(i) relating to issues, which have been decided in favour of assessee in his case foranyfinancial year by ITAT (and such order has not been subsequently reversed by the High Court) or High Court (and such order has not been subsequently reversed by the Supreme Court)	A(i)	
	(ii) relating to issues other than A(i)	A(ii)	
B	Tax effect of enhancement, if any, by CIT(A)	B	
C	Interest charged on disputed **TDS / TCS**	C	
D	Penalty levied on disputed **TDS / TCS**	D	
E	**TDS /TC S**arrears (A+B+C+D)	E	
X	Amount payable under DTVSV on or before 31.03.2020 If non-search case 0.5*A(i) + A(ii) + B If search case 0.625*A(i) +1.25*A(ii) + 1.25*B	X	
Y	Amount payable under DTVSV after 31.03.2020 If non-search case 0.55*A(i) + 1.1*A(ii) + 1.1*B If search case 0.675*A(i) +1.35*A(ii) + 1.35*B	Y	

Combination : Disputed TDS/TCS + ITAT + Deductor/Collector

Schedule II. **To be filled in case appeal of assessee is pending before ITAT as on 31.01.2020 or the time for filing appeal by the assessee before ITAT has not expired as on 31.01.2020**

A	**Amount of TDS / TCS disputed in appeal OR in appeal to be filed**	A	A(i)+A(ii)
	(i) relating to issues, which have been decided in favour of assessee in his case for any ~~assessment~~ financial year by High Court (and such order has not been subsequently reversed by the Supreme Court)	A(i)	
	(ii) relating to issues other than A(i)	A(ii)	
B	Interest charged on disputed **TDS / TCS**	B	
C	Penalty levied on disputed **TDS / TCS**	C	
D	**TDS / TCS** arrears (A+B+C)	D	
X	Amount payable under DTVSV on or before 31.03.2020 If non-search case 0.5*A(i) + A(ii) If search case 0.625*A(i) +1.25*A(ii)	X	
Y	Amount payable under DTVSV after 31.03.2020 If non-search case 0.55*A(i) + 1.1*A(ii) If search case 0.675*A(i) +1.35*A(ii)	Y	

Combination : Disputed TDS/TCS + ITAT + Department

Schedule III. **To be filled in case appeal of Department is pending before ITAT as on 31.01.2020 or the time to file appeal by the department in ITAT has not expired on 31.01.2020.**

	Amount of TDS / TCS disputed in appeal OR in appeal to be filed		
A	TDS/TCS default for which appeal is filed OR to be filed	A	
B	Interest charged on disputed **TDS / TCS**	B	
C	Penalty levied on disputed **TDS / TCS**	C	
D	**TDS / TCS** arrears (A+B+C)	D	
X	Amount payable under DTVSV on or before 31.03.2020 If non-search case 0.5*A If search case 0.625*A	X	
Y	Amount payable under DTVSV after 31.03.2020 If non-search case 0.55*A If search case 0.675*A	Y	

Combination : Disputed TDS/TCS + HC + Deductor/Collector

Schedule IV. **To be filled in case appeal or writ of assessee is pending beforeHigh Courtas on 31.01.2020 or the time for filing appeal by the assessee before High Court has not expired as on 31.01.2020**

	Amount of TDS / TCS disputed in appeal OR in appeal to be filed		
A	TDS/TCS default for which writ or appeal is filed OR appeal to be filed	A	
B	Interest charged on disputed **TDS / TCS**	B	
C	Penalty levied on disputed **TDS / TCS**	C	
D	**TDS / TCS** arrears (A+B+C)	D	
X	Amount payable under DTVSV on or before 31.03.2020 If non-search case A If search case 1.25*A	X	
Y	Amount payable under DTVSV after 31.03.2020 If non-search case 1.1*A If search case 1.35*A	Y	

Combination : Disputed TDS/TCS + HC + Department

Schedule V. **To be filled in case appeal or writ of Department is pending before High Court as on 31.01.2020 or the time to file appeal by the department in HC has not expired on 31.01.2020.**

Amount of TDS / TCS disputed in appeal OR in appeal to be filed			
A	TDS/TCS default for which writ or appeal is filed OR appeal to be filed	A	
B	Interest charged on disputed **TDS / TCS**	B	
C	Penalty levied on disputed **TDS / TCS**	C	
D	**TDS / TCS** arrears (A+B+C)	D	
X	Amount payable under DTVSV on or before 31.03.2020 If non-search case 0.5*A If search case 0.625*A	X	
Y	Amount payable under DTVSV after 31.03.2020 If non-search case 0.55*A If search case 0.675*A	Y	

Combination : Disputed TDS/TCS + SC + Deductor/Collector

Schedule VI. **To be filled in case appeal or writ or SLP of assessee is pending before Supreme Court as on 31.01.2020 or the time for filing appeal or SLP by the assessee before Supreme Court has not expired as on 31.01.2020**

Amount of TDS / TCS disputed in appeal OR in appeal to be filed			
A	TDS/TCS default for which writ or appeal or SLP is filed OR appeal / SLP to be filed	A	
B	Interest charged on disputed **TDS / TCS**	B	
C	Penalty levied on disputed **TDS / TCS**	C	
D	**TDS / TCS** arrears (A+B+C)	D	
X	Amount payable under DTVSV on or before 31.03.2020 If non-search case A If search case 1.25*A	X	
Y	Amount payable under DTVSV after 31.03.2020 If non-search case 1.1*A If search case 1.35*A	Y	

Combination : Disputed TDS/TCS + SC + Department

Schedule VII. **To be filled in case appeal or writ or SLP of Department is pending before Supreme Court as on 31.01.2020 or the time to file appeal or SLP by the department in SC has not expired on 31.01.2020.**

Amount of TDS / TCS disputed in appeal or in appeal to be filed			
A	TDS/TCS default for which writ or appeal or SLP is filed or appeal / SLP to be filed	A	
B	Interest charged on disputed **TDS / TCS**	B	
C	Penalty levied on disputed **TDS / TCS**	C	
D	**TDS / TCS** arrears (A+B+C)	D	
X	Amount payable under DTVSV on or before 31.03.2020 If non-search case 0.5*A If search case 0.625*A	X	
Y	Amount payable under DTVSV after 31.03.2020 If non-search case 0.55*A If search case 0.675*A	Y	

Combination: Disputed TDS/TCS + 264 + Deductor/Collector

Schedule VIII. **To be filled in caserevision application of assessee u/s 264 is pending before PCIT/CIT as on 31.01.2020**

Amount of TDS / TCS disputed in appeal OR in appeal to be filed			
A	TDS/TCS default for which revision application filed	A	
B	Interest charged on disputed **TDS / TCS**	B	
C	Penalty levied on disputed **TDS / TCS**	C	
D	**TDS / TCS** arrears (A+B+C)	D	
X	Amount payable under DTVSV on or before 31.03.2020 If non-search case A If search case 1.25*A	X	
Y	Amount payable under DTVSV after 31.03.2020 If non-search case 1.1*A If search case 1.35*A	Y	

Combination: Disputed TDS/TCS + Arbitration/Conciliation/Mediation + Assessee

Schedule IX.**To be filled in case arbitration or conciliation or mediation of assessee is pending as on 31.01.2020**

Amount of TDS / TCS disputed in appeal OR in appeal to be filed			
A	TDS/TCS default for which arbitration or conciliation or mediation has been filed	A	
B	Interest charged on disputed **TDS / TCS**	B	
C	Penalty levied on disputed **TDS / TCS**	C	
D	**TDS / TCS** arrears (A+B+C)	D	
X	Amount payable under DTVSV on or before 31.03.2020 If non-search case A If search case 1.25*A	X	
Y	Amount payable under DTVSV after 31.03.2020 If non-search case 1.1*A If search case 1.35*A	Y	

C. Schedule applicable where declaration relates to disputed penalty, interest or fee only (Applicable for PAN & TAN)

Combination: Disputed penalty/interest/fee + CIT(A) + Assessee

Schedule I. **To be filled in case appeal of assessee is pending before CIT(A) as on 31.01.2020 or the time for filing appeal before CIT(A) has not expired as on 31.01.2020**

A	Total amount of penalty / interest / fees per order against which appeal filed OR to be filed		A	
B	Disputed amountof penalty / interest / fee out of A		B	B(i)+B (ii)
	(i)	relating to issues, which have been decided in favour of assessee in his case for any assessment year by ITAT (and such order has not been subsequently reversed by the High Court) or High Court (and such order has not been subsequently reversed by the Supreme Court)	B(i)	
	(ii)	relating to issues other than B(i)	B(ii)	
C	Penalty or interest or fee proposed to be enhanced by CIT(A)		C	
D	Tax arrears (B(i)+B(ii)+C)		D	
X	Amount payable under DTVSV on or before 31.03.2020 = 0.125*B(i) + 0.25B(ii) + 0.25*C		X	
Y	Amount payable under DTVSV after 31.03.2020 = 0.15*B(i) + 0.3*B(ii) + 0.3*C		Y	

Combination: Disputed penalty/interest/fee + ITAT + Assessee

Schedule II. **To be filled in case appeal of assessee is pending beforeITATas on 31.01.2020 or the time for filing appeal by the assessee before ITAT has not expired as on 31.01.2020**

A	Total amount of penalty / interest / feeas per order against which appeal has been filed OR to be filed		A	
B	Disputed penalty / interest / fee due to appeal by assessee -		B	B(i)+B(ii)
	(i)	relating to issues, which have been decided in favour of assessee in his case for any assessment year by High Court (and such order has not been subsequently reversed by the Supreme Court)	B(i)	
	(ii)	relating to issues other than B(i)	B(ii)	
C	Tax arrears (B(i) + B(ii))		C	
X	Amount payable under DTVSV on or before 31.03.2020 = 0.125*B(i) + 0.25*B(ii)		X	
Y	Amount payable under DTVSV after 31.03.2020 = 0.15*B(i) + 0.3*B(ii)		Y	

Combination: Disputed penalty/interest/fee + ITAT + Department

Schedule III. **To be filled in case appeal of Department is pending before ITAT as on 31.01.2020 or the time for filing appeal by the department before ITAT has not expired as on 31.01.2020**

A	Total amount of penalty/interest/fee as per order against which appeal filed OR to be filed	A	
B	Disputed penalty / interest / fee relating to issues on which appeal has been filed or to be filed	B	
C	Tax arrears (B)	C	
X	Amount payable under DTVSV on or before 31.03.2020 = 0.125*B	X	
Y	Amount payable under DTVSV after 31.03.2020 = 0.15*B	Y	

Combination: Disputed penalty/interest/fee + HC + Assessee

Schedule IV. **To be filled in case appeal or writ of assessee is pending before High Court as on 31.01.2020 or time for filing appeal by the assessee before High Court has not expired as on 31.01.2020**

A	Total amount of penalty / interest / feeas per order against which appeal or writ has been filedORappeal to be filed	A	
B	Disputed penalty / interest / fee due to appeal by assessee	B	
C	Tax arrears (B)	C	
X	Amount payable under DTVSV on or before 31.03.2020 = 0.25*B	X	
Y	Amount payable under DTVSV after 31.03.2020 = 0.3*B	Y	

Combination: Disputed penalty/interest/fee + HC + Department

Schedule V. **To be filled in case appeal or writ of Department is pending before High Court as on 31.01.2020 or the time for filing appeal by the department before High Court has not expired as on 31.01.2020**

A	Total amount of penalty / interest / feeas per order against which appeal or writ has been filed or appeal to be filed	A	
B	Disputed penalty / interest / fee on issues raised in appeal	B	
C	Tax arrears (B)	C	
X	Amount payable under DTVSV on or before 31.03.2020 = 0.125*B	X	
Y	Amount payable under DTVSV after 31.03.2020 = 0.15*B	Y	

Combination: Disputed penalty/interest/fee + SC + Assessee

Schedule VI. **To be filled in case appeal or writ or SLP of assessee is pending before Supreme Court as on 31.01.2020 or the time for filing appeal or SLP by the assessee before Supreme Court has not expired as on 31.01.2020**

A	Total amount of penalty / interest / feeas per order against which appeal or writ or SLP has been filed OR appeal / SLP to be filed	A	
B	Disputed penalty / interest / fee due to appeal by assessee	B	
C	Tax arrears (B)	C	
X	Amount payable under DTVSV on or before 31.03.2020 = 0.25*B	X	
Y	Amount payable under DTVSV after 31.03.2020 = 0.3*B	Y	

Combination: Disputed penalty/interest/fee + SC + Department

Schedule VII. **To be filled in case appeal or writ or SLP of Department is pending before Supreme Court as on 31.01.2020 or time for filing appeal or SLP by the department before Supreme Court has not expired as on 31.01.2020**

A	Total amount of penalty / interest / feeas per order against which appeal or writ or SLP has been filed ORappeal / SLP to be filed	A	
B	Disputed penalty / interest / fee on issues raised in appeal	B	
C	Tax arrears (B)	C	
X	Amount payable under DTVSV on or before 31.03.2020 = 0.125*B	X	
Y	Amount payable under DTVSV after 31.03.2020 = 0.15*B	Y	

Combination: Disputed penalty/interest/fee + 264 + Assessee

Schedule VIII. **To be filled in case revision application of assessee u/s 264 is pending before PCIT/CIT as on 31.01.2020**

Amount of TDS / TCS disputed in appeal or in appeal to be filed			
A	Total amount of penalty / interest / feeas per order against which revision application filed	A	
B	Disputed penalty / interest / fee on issues raised in revision application	B	
D	**Tax** arrears (B)	D	
X	Amount payable under DTVSV on or before 31.03.2020 (0.25*B)	X	
Y	Amount payable under DTVSV after 31.03.2020 (0.3*B)	Y	

Combination: Disputed penalty/interest/fee+ Arbitration/Conciliation/Mediation + Assessee

Schedule IX.**To be filled in case arbitration or conciliation or mediation of assessee is pending as on 31.01.2020**

Amount of TDS / TCS disputed in appeal or in appeal to be filed			
A	Total amount of penalty / interest / feeas per order against which arbitration or conciliation or mediation has been filed	A	
B	Disputed penalty / interest / fee on issues raised in arbitration (B)	B	
X	Amount payable under DTVSV on or before 31.03.2020 If non-search case A If search case 1.25*A	X	
Y	Amount payable under DTVSV after 31.03.2020 If non-search case 1.1*A If search case 1.35*A	Y	

Schedule D : In case the appellant opts not to pay tax on additions having effect of reducing loss/depreciation or MAT credit carried forward then the relevant column of the following schedule is to be filled up.

Unabsorbed loss/depreciation/MAT credit	**Unabsorbed loss**	**Unabsorbed depreciation**	**MAT Credit**
Brought forward as claimed by assessee (A)			
Carried forward as claimed by assessee (B)			
Disputed income* (C)			
Brought forward as per order of income-tax authorities (D)			
Carried forward as per order of income-tax authorities (E)			

* see instructions

Form-2

[See rule 3(2)]

UNDERTAKING UNDER SUB-SECTION (5) OF SECTION 4 OF THE DIRECT TAX VIVAD SE VISHWAS ACT, 2020 (3 of 2020)

THE DIRECT TAX VIVAD SE VISHWAS RULES, 2020

To,

The Designated Authority

....

....

Sir/Madam,

*I, ...(name in block letters) son/daughter of Shri .... having PAN/Aadhaar number/TAN……………………………………having decided to avail the benefit of the Direct Tax Vivad se Vishwas Act, 2020do hereby voluntarily waive all my rights, whether direct or indirect, to seek or pursue any remedy or any claim in relation to the tax arrear which may otherwise be available to me under any law for the time being in force, in equity, by statute or under any agreement entered into by India with any country or territory outside India whether for protection of investment or otherwise.

*I, ……………………………………………(name in block letters) son/daughter of Shri ....designation…………………………………..on behalf of ……………………………. (name of declarant) having PAN/Aadhaar number/TAN …………………………being duly authorised and competent in this regard, the……………………………. (name of declarant) having decided to avail the benefit of the Direct Tax Vivad se Vishwas Act, 2020 do hereby voluntarily waive all its rights, whether direct or indirect, to seek or pursue any remedy or any claim in relation to the tax arrear which may otherwise be available to me under any law for the time being in force, in equity, by statute or under any agreement entered into by India with any country or territory outside India whether for protection of investment or otherwise.

The above undertaking is irrevocable.

I also confirm that I am aware of all the consequences of this undertaking.

Place: …………….. ……………..

Signature/Verification

Date: ……………..

Note:

*Strike off whichever is not applicable.

The undertaking is to be furnished in respect of tax arrear along with the declaration in Form-1.

Form-3

[See rule 4]

FORM FOR CERTIFICATE UNDER SUB-SECTION (1) OF SECTION 5 OF THE DIRECT TAX VIVAD SE VISHWAS ACT, 2020 (3 of 2020)

THE DIRECT TAX VIVAD SE VISHWAS RULES, 2020

Whereas Mr./Mrs./M/s.................................... (hereinafter referred to as the declarant) having PAN/Aadhaar number/TAN………………………………..has filed a declaration under section 4of the Act;

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 5 of the Act and after considerationof relevant material, the following amounts are hereby determined to be payable by the declarant towards full and final settlement of the tax arrear covered by the said declaration under the Act:

Sl. No.	Assessment year/ Financial year	Details of dispute settled	Nature of tax arrear (disputed tax/ disputed penalty/ disputed interest/ disputed fee)	Tax arrear (Rs.)	Amount payable under section 3 (Rs.)	Amount already paid against tax arrear	Balance amount payable/ refundable after adjusting amount already paid
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) = (6) – (7)

The declarant is hereby directed to make the payment of sum payable, if any, as per column (7) above within thirty days from the date of receipt of this certificate.

In case of non-payment of amount payable within the said period, the declaration under Form-1 shall be treated as void and shall be deemed never to have been made.

Certificate No. ……….

Place .... ………..

Date .... (Designated Authority)

Form-4

[See rule 5]

INTIMATION OF PAYMENT UNDER SUB-SECTION (2) OF SECTION 5OF THE DIRECT TAX VIVAD SE VISHWAS ACT, 2020 (3 of 2020)

THE DIRECT TAX VIVAD SE VISHWAS RULES, 2020

To,

The Designated Authority

....

....

Sir/Madam,

1. Pursuant to the certificate received from designated authority in Form-3vide certificate No.__________________dated_____ in respect of ____(Name of the declarant)______________PAN/Aadhaar number/TAN __________________for A.Y./ F.Y.______________, the detail of payments made is as under:

Sl.	BSR Code of Bank	Date of Deposit *(DD/MM/YYYY)*	Serial Number of Challan	Amount (Rs)
(1)	(2)	(3)	(4)	(5)

2. The appeal, objections, application, writ petition, special leave petition, arbitration, conciliation, mediation or claim has been withdrawn (please upload proof of withdrawal with number and forum thereof).

Place: ……………..

Date: ……………..

Form-5

[See rule 7]

ORDER FOR FULL AND FINAL SETTLEMENT OF TAX ARREAR UNDER SECTION 5 (2) READ WITH SECTION 6OF THE DIRECT TAXVIVAD SE VISHWAS ACT, 2020 (3 of 2020)

THE DIRECT TAX VIVAD SE VISHWAS RULES, 2020

Whereas...(Name and PAN/Aadhaar number/TAN of the declarant)(hereinafter referred to as declarant) had made a declaration under section 4 of the Act;

And whereas the designated authority by Certificate No. ………………dated .... determined the amount of .... rupees payable by / refundable to the declarant in accordance with the provisions of the Act and granted a certificate setting forth therein the particulars of the tax arrear and the amount payable / refundable after such determination towards full and final settlement of tax arrear;

Now, therefore, in exercise of the powers conferred by sub-section (2) of section 5 read with section 6 of the Act, it is hereby certified that-

(a) a sum of Rs. ………… has been paid by the declarant towards full and final settlement of tax arrear determined in the order No. ………………….dated ....; and

(b) the immunity is granted subject to the provisions contained in the Act, from instituting any proceeding for prosecution for any offence under the Income-tax Act or from the imposition of penalty under the said enactment[as per section 6 of the Act], in respect of the tax arrear as detailed in the table below:

Assessment year/ Financial year	**Details of dispute settle**	**Nature of tax arrear(disputed tax / disputed penalty / disput interest / disputed fee)**	**Amount of tax arrear**

It is hereby clarified that making a declaration under this Act shall not amount to conceding the tax position and it shall not be lawful for the income-tax authority or the declarant being a party in appeal or writ petition or special leave petition to contend that the declarant or the income-tax authority, as the case may be, has acquiesced in the decision on the disputed issue by settling the dispute.

Place ....

Date .... (Designated Authority)

To

(1) The declarant

(2) Assessing Officer

(3) Concerned Principal Commissioner of Income-tax

(4) Concerned Appellate Forum

Note : Strike-off whatever is not applicable.

[Notification No.18/2020, F. No. IT(A)/1/2020-TPL]

ANKUR GOYAL, Under Secy.

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Circular No. 7/2020

F. No. IT(A)/1/2020-TPL

Government of India

Ministry of Finance

Department of Revenue

Central Board of Direct Taxes

****

Dated: 4th March, 2020

Sub.: Clarifications on provisions of the Direct Tax Vivad se Vishwas Bill, 2020 – reg.

During the Union Budget, 2020 presentation, the 'Vivad se Vishwas' Scheme was announced to provide for dispute resolution in respect of pending income tax litigation. Pursuant to Budget announcement, the Direct Tax Vivad se Vishwas Bill, 2020 (***Vivad se Vishwas***) was introduced in the Lok Sabha on 5th Feb, 2020. The objective of ***Vivad se Vishwas*** is to *inter alia* reduce pending income tax litigation, generate timely revenue for the Government and benefit taxpayers by providing them peace of mind, certainty and savings on account of time and resources that would otherwise be spent on the long-drawn and vexatious litigation process. Subsequently, based on the representations received from the stakeholders regarding its various provisions, official amendments to ***Vivad se Vishwas*** have been proposed. These amendments seek to widen the scope of ***Vivad se Vishwas*** and reduce the compliance burden on taxpayers.

2. After introduction of ***Vivad se Vishwas*** in Lok Sabha, several queries have been received from the stakeholders seeking clarifications in respect of various provisions contained therein. Government has considered these queries and decided to clarify the same in form of answers to frequently asked questions (FAQs). These clarifications are, however, subject to approval and passing of ***Vivad se Vishwas*** by the Parliament and receiving assent of the Hon'ble President of India.

"QUESTIONS ON SCOPE/ ELIGIBILITY (Q. No. 1 – 24)"

Question No. 1. ***Which appeals are covered under the Vivad se Vishwas?***

Answer: Appeals pending before the appellate forum [Commissioner (Appeals), Income Tax Appellate Tribunal (ITAT), High Court or Supreme Court], and writ petitions pending before High Court (HC) or Supreme Court (SC) or special leave petitions (SLPs) pending before SC as on the 31st day of January, 2020 (specified date) are covered. Cases where the order has been passed but the time limit for filing appeal under the Income-tax Act, 1961 (the Act) against the order has not expired as on the specified date are also covered. Similarly, cases where objections filed by the assessee against draft order are pending with Dispute Resolution Panel (DRP) or where DRP has given the directions but the

Assessing Officer (AO) has not yet passed the final order on or before the specified date are also covered. Cases where revision application under section 264 of the Act is pending before the Principal Commissioner or Commissioner are covered as well. Further, where a declarant has initiated any proceeding or given any notice for arbitration, conciliation or mediation as referred to in clause 4 of the Bill is also covered.

Question No. 2. ***If there is no appeal pending but the case is pending in arbitration, will the taxpayer be eligible to apply under Vivad se Vishwas? If yes what will be the disputed tax?***

Answer: An assessee whose case is pending in arbitration is eligible to apply for settlement under ***Vivad se Vishwas*** even if no appeal is pending. In such case assessee should fill the relevant details applicable in his case in the declaration form. The disputed tax in this case would be the tax (including surcharge and cess) on the disputed income with reference to which the arbitration has been filed.

Question No. 3. ***Whether Vivad se Vishwas can be availed for proceedings pending before Authority of Advance Ruling (AAR)? If a writ is pending against order passed by AAR in a HC will that case be covered and how disputed tax to be calculated?***

Answer: ***Vivad se Vishwas*** is not available for disputes pending before AAR. However, if the order passed by AAR has determined the total income of an assessment year and writ against such order is pending in HC, the appellant would be eligible to apply for the ***Vivad se Vishwas***. The disputed tax in that case shall be calculated as per the order of the AAR and accordingly, wherever required, consequential order shall be passed by the AO. However, if the order of AAR has not determined the total income, it would not be possible to calculate disputed tax and hence such cases would not be covered. To illustrate, if AAR has given a ruling that there exists Permanent Establishment (PE) in India but the AO has not yet determined the amount to be attributed to such PE, such cases cannot be covered since total income has not yet been determined.

Question No. 4. ***An appeal has been filed against the interest levied on assessed tax; however, there is no dispute against the amount of assessed tax. Can the benefit of the Vivad se Vishwas be availed?***

Answer: Declarations covering disputed interest (where there is no dispute on tax corresponding to such interest) are eligible under ***Vivad se Vishwas***. It may be clarified that if there is a dispute on tax amount, and a declaration is filed for the disputed tax, the full amount of interest levied or leviable related to the disputed tax shall be waived.

Question No. 5. ***What if the disputed demand including interest has been paid by the appellant while being in appeal?***

Answer: Appeals in which appellant has already paid the disputed demand either partly or fully are also covered. If the amount of tax paid is more than amount payable under ***Vivad se Vishwas***, the appellant will be entitled to refund without interest under section 244A of the Act.

Question No. 6. ***Can the benefit of the Vivad se Vishwas be availed, if a search and seizure action by the Income-tax Department has been initiated against a taxpayer?***

Answer: Case where the tax arrears relate to an assessment made under section 143(3) or section 144 or section 153A or section 153C of the Act on the basis of search initiated under section 132 or section 132A of the Act are excluded if the amount of disputed tax exceeds five crore rupees in that assessment year.

Thus, if there are 7 assessments of an assessee relating to search & seizure, out of which in 4 assessments, disputed tax is five crore rupees or less in each year and in remaining 3 assessments, disputed tax is more than five crore rupees in each year, declaration can be filed for 4 assessments where disputed tax is five crore rupees or less in each year.

Question No. 7. ***If assessment has been set aside for giving proper opportunity to an assessee on the additions carried out by the AO. Can he avail the Vivad se Vishwas with respect to such additions?***

Answer: If an appellate authority has set aside an order (except where assessment is cancelled with a direction that assessment is to be framed de novo) to the file of the AO for giving proper opportunity or to carry out fresh examination of the issue with specific direction, the assessee would be eligible to avail ***Vivad se Vishwas***. However, the appellant shall also be required to settle other issues, if any, which have not been set aside in that assessment and in respect of which either appeal is pending or time to file appeal has not expired. In such a case disputed tax shall be the tax (including surcharge and cess) which would have been payable had the addition in respect of which the order was set aside by the appellate authority was to be repeated by the AO.

In such cases while filling the declaration form, appellant can indicate that with respect to the set-aside issues the appeal is pending with the Commissioner(Appeals).

Question No. **8.** ***Imagine a case where an appellant desires to settle concealment penalty appeal pending before CIT(A), while continuing to litigate quantum appeal that has travelled to higher appellate forum. Considering these are two independent and different appeals, whether appellant can settle one to exclusion of others? If yes, whether settlement of penalty appeal will have any impact on quantum appeal?***

Answer:

If both quantum appeal covering disputed tax and appeal against penalty levied on such disputed tax for an assessment year are pending, the declarant is required to file a declaration form giving details of both disputed tax appeal and penalty appeal. However, he would be required to pay relevant percentage of disputed tax only. Further, it would not be possible for the appellant to apply for settlement of penalty appeal only when the appeal on disputed tax related to such penalty is still pending.

Question No. **9.** ***Is there any necessity that to qualify under the Vivad se Vishwas, the appellant should have tax demand in arrears as on the date of filing declaration?***

Answer:

Vivad se Vishwas can be availed by the appellant irrespective of whether the tax arrears have been paid either partly or fully or are outstanding.

Question No. **10.** ***Whether 234E and 234F appeals are covered?***

Answer:

If appeal has been filed against imposition of fees under sections 234E or 234F of the Act, the appellant would be eligible to file declaration for disputed fee and amount payable under *Vivad se Vishwas* shall be 25% or 30% of the disputed fee, as the case may be.

If the fee imposed under section 234E or 234F pertains to a year in which there is disputed tax, the settlement of disputed tax will not settle the disputed fee. If assessee wants to settle disputed fee, he will need to settle it separately by paying 25% or 30% of the disputed fee, as the case may be.

Question No. **11.** ***In case where disputed tax contains qualifying tax arrears as also non-qualifying tax arrears (such as, tax arrears relating to assessment made in respect of undisclosed foreign income):***

(i) Whether assessee is eligible to the Vivad se Vishwas itself?
(ii) If eligible, whether quantification of disputed tax can

exclude/ignore non-qualifying tax arrears?

Answer: If the tax arrears include tax on issues that are excluded from the ***Vivad se Vishwas***, such cases are not eligible to file declaration under ***Vivad se Vishwas***. There is no provision under ***Vivad se Vishwas*** to settle part of a pending dispute in relation to an appeal or writ or SLP for an assessment year. For one pending appeal, all the issues are required to be settled and if any one of the issues makes the declaration invalid, no declaration can be filed.

Question No. 12. ***If a writ has been filed against a notice issued under section 148 of the Act and no assessment order has been passed consequent to that section 148 notice, will such case be eligible to file declaration under Vivad se Vishwas?***

Answer: The assessee would not be eligible for ***Vivad se Vishwas*** as there is no determination of income against the said notice.

Question No. 13. ***With respect to interest under section 234A, 234B or 234C, there is no appeal but the assessee has filed waiver application before the competent authority which is pending as on 31 Jan 2020? Will such cases be covered under Vivad se Vishwas?***

Answer: No, such cases are not covered. Waiver applications are not appeal within the meaning of ***Vivad se Vishwas***.

Question No. 14. ***Whether assessee can avail of the Vivad se Vishwas for some of the issues and not accept other issues?***

Answer: Refer to answer to question no 11. Picking and choosing issues for settlement of an appeal is not allowed. With respect to one order, the appellant must chose to settle all issues and then only he would be eligible to file declaration.

Question No. 15. ***Will delay in deposit of TDS/TCS be also covered under Vivad se Vishwas?***

Answer: The disputed tax includes tax related to tax deducted at source (TDS) and tax collection at source (TCS) which are disputed and pending in appeal. However, if there is no dispute related to TDS or TCS and there is delay in depositing such TDS/TCS, then the dispute pending in appeal related to interest levied due to such delay will be covered under ***Vivad se Vishwas***.

Question No.	**16.** ***Are cases pending before DRP covered? What if the assessee has not filed objections with DRP and the AO has not yet passed the final order?***
Answer:	Yes, a person who has filed his objections before the DRP under section 144C of the Act and the DRP has not issued any direction on or before the specified date as well as a person in whose case the DRP has issued directions but the AO has not passed the final assessment order on or before the specified date, is eligible under ***Vivad se Vishwas***. It is further clarified that there could be a situation where the AO has passed a draft assessment order before the specified date. Assessee decides not to file objection with the DRP and is waiting for final order to be passed by the AO against which he can file appeal with Commissioner(Appeals). In this situation even if the final assessment order is not passed on or before the specified date, the assessee would be considered as the appellant and would be eligible to settle his dispute under ***Vivad se Vishwas***. Disputed tax in such case would be computed based on the draft order. In the declaration form, the appellant in this situation should indicate that time to file objection with DRP has not expired.
Question No.	**17.** ***If CIT(Appeals) has given an enhancement notice, can the appellant avail the Vivad se Vishwas after including proposed enhanced income in the total assessed income?***
Answer:	The amendment proposed in the ***Vivad se Vishwas*** allows the declaration even in cases where CIT (Appeals) has issued enhancement notice on or before 31st January, 2020. However, the disputed tax in such cases shall be increased by the amount of tax pertaining to issues for which notice of enhancement has been issued.
Question No.	**18.** ***Are disputes relating to wealth tax, security transaction tax, commodity transaction tax and equalisation levy covered?***
Answer:	No. Only disputes relating to income-tax are covered.
Question No	**19.** ***The assessment order under section 143(3) of the Act was passed in the case of an assessee for the assessment year 2015-16. The said assessment order is pending with ITAT. Subsequently another order under section 147/143(3) was passed for the same assessment year and that is pending with CIT (Appeals)? Could both or one of the orders be settled under Vivad se Vishwas?***
Answer:	The appellant in this case has an option to settle either of the two

appeals or both appeals for the same assessment year. If he decides to settle both appeals then he has to file only one declaration form. The disputed tax in this case would be the aggregate amount of disputed tax in both appeals.

Question No. **20.** ***In a case there is no disputed tax. However, there is appeal for disputed penalty which has been disposed off by CIT (Appeals) on 5th January 2020. Time to file appeal in ITAT against the order of Commissioner(Appeals) is still available but the appeal has not yet been filed. Will such case be eligible to avail the benefit?***

Answer: Yes, the appellant in this case would also be eligible to avail the benefit of ***Vivad se Vishwas***. In this case, the terms of availing ***Vivad se Vishwas*** in case of disputed penalty/interest/fee are similar to terms in case of disputed tax. Thus, if the time to file appeal has not expired as on specified date, the appellant is eligible to avail benefit of ***Vivad se Vishwas***. In this case the appellant should indicate in the declaration form that time limit to file appeal in ITAT has not expired.

Question No. **21.** ***In a case ITAT has quashed the assessment order based on lack of jurisdiction by the AO. The department has filed an appeal in HC which is pending. Is the assessee eligible to settle this dispute under Vivad se Vishwas and if yes how disputed tax be calculated as there is no assessment order?***

Answer: The assessee in this case is eligible to settle the department appeal in HC. The amount payable shall be calculated at half rate of 100%, 110%, 125% or 135%, as the case may be, on the disputed tax that would be restored if the department was to win the appeal in HC.

Question no **22.** ***In the case of an assessee prosecution has been instituted and is pending in court. Is assessee eligible for the Vivad se Vishwas?***

Answer: No. However, where only notice for initiation of prosecution has been issued with reference to tax arrears, the taxpayer has a choice to compound the offence and opt for ***Vivad se Vishwas***.

Question no **23.** ***If the due date of filing appeal is after 31.1.2020 the appeal has not been filed, will such case be eligible for Vivad se Vishwas?***

Answer: Yes

Question no **24.** ***If appeal is filed before High Court and is pending for admission as on 31.1.2020, whether the case is eligible for Vivad se Vishwas?***

Answer:

Yes

"QUESTIONS RELATED TO CALCULATION (Q. No. 25-40)"

Question No. **25.** ***In a case appeal or arbitration is pending on the specified date, but a rectification is also pending with the AO which if accepted will reduce the total assessed income. Will the calculation of disputed tax be calculated on rectified total assessed income?***

Answer:

The rectification order passed by the AO may have an impact on determination of disputed tax, if there is reduction or increase in the income and tax liability of the assessee as a result of rectification. The disputed tax in such cases would be calculated after giving effect to the rectification order passed, if any.

Question No. **26.** ***Refer to question number 5. How will disputed tax be calculated in a case where disputed demand including interest has been paid by the assessee while being in appeal?***

Answer:

Please refer to answer to question no. 5. To illustrate, consider a non-search case where an assessee is in appeal before Commissioner(Appeals). The tax on returned income (including surcharge and cess) comes to Rs. 30,000 and interest under section 234B of Rs.1,000. Assessee has paid this amount of Rs. 31,000 at the time of filing his tax return. During assessment an addition is made and additional demand of Rs. 16,000 has been raised, which comprises of disputed tax (including surcharge and cess) of Rs. 10,000 and interest on such disputed tax of Rs.6000. Penalty has been initiated separately. Assessee has paid the demand of Rs. 14,000 during pendency of appeal; however interest under section 220 of the Act is yet to be calculated. Assessee files a declaration, which is accepted and certificate is issued by the designated authority (DA). The disputed tax of Rs 10,000 (at 100%) is to be paid on or before 31st March 2020. Since he has already paid Rs. 14,000, he would be entitled to refund of Rs. 4,000 (without section 244A interest). Further, the interest leviable under section 220 and penalty leviable shall also be waived.

Question No. **27.** ***Refer to question no 7. How will disputed tax be computed in a case where assessment has been set aside for giving proper opportunity to an assessee on the additions carried out by the AO?***

Answer: Please refer to answer to question no. 7. To illustrate, return of income was filed by the assessee. The tax on returned income was Rs 10,000 and interest was Rs 1,000. The amount of Rs 11,000 was paid before filing the return. The AO made two additions of Rs 20,000/- and Rs 30,000/-. The tax (including surcharge and cess) on this comes to Rs 6,240/- and Rs 9,360/- and interest comes toRs.2,500 and Rs.3,500 respectively. Commissioner(Appeals) has confirmed the two additions. ITAT confirmed the first addition (Rs 20,000/-) and set aside the second addition (Rs 30,000/-) to the file of AO for verification with a specific direction. Assessee appeals against the order of ITAT with respect to first addition (or has not filed appeal as time limit to file appeal against the order has not expired). The assessee can avail the ***Vivad se Vishwas*** if declaration covers both the additions. In this case the disputed tax would be the sum of disputed tax on both the additions i.e. Rs. 6240/- plus Rs. 9,360/-.

In such cases while filling the declaration form, appellant can indicate that with respect to the set-aside issues the appeal is pending with the Commissioner(Appeals).

Question No. 28. ***What amount of tax is required to be paid, if an assessee wants to avail the benefit of the Vivad se Vishwas?***

Answer: Under the ***Vivad se Vishwas***, declarant is required to make following payment for settling disputes:

A. In appeals / writ / SLP / DRP objections / revision application under section 264 / arbitration filed by the assessee -

(a) In case payment is made till 31st March, 2020
- (i) 100% of the disputed tax (125% in search cases) where dispute relates to disputed tax (excess amount over 100% limited to the amount of interest and penalty levied or leviable), or
- (ii) 25% of the disputed penalty, interest or fee where dispute relates to disputed penalty, interest or fee only.

(b) In case payment is made after 31st March, 2020 –
- (i) 110% of the disputed tax (135% in search cases) where dispute relates to disputed tax (excess amount over 100% limited to the amount of interest and penalty), or
- (ii) 30% of the disputed penalty, interest or fee in case of dispute related to disputed penalty, interest or fee only.

However, if in an appeal before Commissioner(Appeals) or in objections pending before DRP, there is an issue on which the appellant has got favourable decision from ITAT (not reversed by HC or SC) or from the High Court (not reversed by SC) in earlier years then the amount payable shall be half or 50% of above amount.

Similarly, if in an appeal before ITAT, there is an issue on which the appellant has got favourable decision from the High Court (not reversed by SC) in earlier years then the amount payable shall be half or 50% of above amount.

B. In appeals /writ / SLP filed by the Department -

(a) In case payment is made till 31st March, 2020–

(i) 50% of the disputed tax (62.5% in search cases) in case of dispute related to disputed tax or

(ii) 12.5% of the disputed penalty, interest or fee in case of dispute related to disputed penalty, interest or fee only.

(b) In case payment is made after 31st March, 2020 –

(i) 55% of the disputed tax (67.5% in search cases) in cases of dispute related to disputed tax, or

(ii) 15% of the disputed penalty, interest or fee in case of dispute related to disputed penalty, interest or fee only.

Question No. 29. ***Whether credit for earlier taxes paid against disputed tax will be available against the payment to be made under Vivad se Vishwas?***

Answer: The amount payable by the declarant under ***Vivad se Vishwas*** shall be determined by the DA under clause 5. Credit for taxes paid against the disputed tax before filing declaration shall be available to the declarant. Please refer to example at question no. 26 above. If in that example against disputed tax of Rs. 10,000 an amount of Rs. 8,000/- has already been paid, the appellant would be required to pay only the remaining Rs. 2,000/- by 31st March 2020.

Question No. 30. ***Where assessee settles TDS appeal or withdraws arbitration (against order u/s 201) as deductor of TDS, will credit of such tax be allowed to deductee?***

Answer: In such cases, the deductee shall be allowed to claim credit of taxes in respect of which the deductor has availed of dispute resolution under ***Vivad se Vishwas***. However, the credit will be allowed as on the date of settlement of dispute by the deductor and hence the interest as applicable to deductee shall apply.

Question No. 31. ***Where assessee settles TDS liability as deductor of TDS under Vivad se Vishwas (i.e against order u/s 201), when will he get consequential relief of expenditure allowance under proviso to section 40(a)(i)/(ia)?***

Answer:

In such cases, the deductor shall be entitled to get consequential relief of allowable expenditure under proviso to section 40(a)(i)/(ia) in the year in which the tax was required to be deducted.

To illustrate, let us assume that there are two appeals pending; one against the order under section 201 of the Act for non-deduction of TDS and another one against the order under section 143(3) of the Act for disallowance under section 40(a)(i)/(ia) of the Act. The disallowance under section 40 is with respect to same issue on which order under section 201 has been issued. If the dispute is settled with respect to order under section 201, assessee will not be required to pay any tax on the issue relating to disallowance under section 40(a)(i)/(ia) of the Act, in accordance with the provision of section 40(a)(i)/(ia) of the Act.

In case, in the order under section 143(3) there are other issues as well, and the appellant wants to settle the dispute with respect to order under section 143(3) as well, then the disallowance under section 40(a)(i)/(ia) of the Act relating to the issue on which he has already settled liability under section 201 would be ignored for calculating disputed tax.

If the assessee has challenged the order under section 201 on merits and has won in the Supreme Court or the order of any appellate authority below Supreme Court on this issue in favour of the assessee has not been challenged by the Department on merit (not because appeal was not filed on account of monetary limit for filing of appeal as per applicable CBDT circular), then in a case where disallowance under section 40(a)(i)/(ia) of the Act is in consequence of such order under section 201 and is part of disputed income as per order under section 143(3) in his case, such disallowance would be ignored for calculating disputed tax, in accordance with the proviso to section 40(a)(i)/(ia) of the Act.

It is clarified that if the assessee has made payment against the addition representing section 40(a)(i)/(ia) disallowance, the assessee shall not be entitled to interest under section 244A of the Act on amount refundable, if any, under ***Vivad se Vishwas***.

It is further clarified that if the assessee wish to settle disallowance under section 40(a)(i)/(ia) in a search case on the basis of settlement of the dispute under section 201, he shall be required to pay higher amount as applicable for search cases for settling dispute in respect of that TDS default under section 201.

Question No. **32.** ***When assessee settles his own appeal or arbitration under Vivad se***

Vishwas, will consequential relief be available to the deductor in default from liability determined under TDS order u/s 201?

Answer:

When an assessee (being a person receiving an income) settles his own appeal or arbitration under ***Vivad se Vishwas*** and such appeal or arbitration is with reference to assessment of an income which was not subjected to TDS by the payer of such income (deductor in default) and an order under section 201 of the Act has been passed against such deductor in default, then such deductor in default would not be required to pay the corresponding TDS amount. However, he would be required to pay the interest under sub-section (1A) of section 201 of the Act. If such levy of interest under sub-section (1A) of section 201 qualifies for ***Vivad se Vishwas***, the deductor in default can settle this dispute at 25% or 30% of the disputed interest, as the case may be, by filing up the relevant schedule of disputed interest.

Question No. **33.** ***Where DRP order passed on or after 1st July, 2012 and before 1st June, 2016 have given relief to assessee and Department has filed appeal, how assessed tax to be calculated?***

Answer:

If department appeal is required to be settled, then against that appeal the appellant is required to pay only 50% of the amount that is otherwise payable if it was his appeal.

Question No. **34.** ***Appeals against assessment order and against penalty order are filed separately on same issue. Hence there are separate appeals for both. In such a case how disputed tax to be calculated?***

Answer:

Please see question no. 8. Further, it is clarified that if the appellant has both appeal against assessment order and appeal against penalty relating to same assessment pending for the same assessment year, and he wishes to settle the appeal against assessment order (with penalty appeal automatically covered), he is required to give details of both appeals in one declaration form for that year. However, in the annexure he is required to fill only the schedule relating to disputed tax.

Question No. **35.** ***If there is substantive addition as well as protective addition in the case of same assessee for different assessment year, how will that be covered? Similarly if there is substantive addition in case of one assessee and protective addition on same issue in the case of another assessee, how will that be covered under Vivad se Vishwas?***

Answer:

If the substantive addition is eligible to be covered under ***Vivad se Vishwas***, then on settlement of dispute related to substantive addition AO shall pass rectification order deleting the protective addition relating to the same issue in the case of the assessee or in the case of another assessee.

Question No. **36.** ***In a case ITAT has passed order giving relief on two issues and confirming three issues. Time to file appeal has not expired as on specified date. The taxpayer wishes to file declaration for the three issues which have gone against him. What about the other two issues as the taxpayer is not sure if the department will file appeal or not?***

Answer:

The ***Vivad se Vishwas*** allow declaration to be filed even when time to file appeal has not expired considering them to be a deemed appeal. ***Vivad se Vishwas*** also envisages option to assessee to file declaration for only his appeal or declaration for department appeal or declaration for both. Thus, in a given situation the appellant has a choice, he can only settle his deemed appeal on three issues, or he can settle department deemed appeal on two issues or he can settle both. If he decides to settle only his deemed appeal, then department would be free to file appeal on the two issues (where the assessee has got relief) as per the extant procedure laid down and directions issued by the CBDT.

Question No **37.** ***There is no provision for 50% concession in appeal pending in HC on an issue where the assessee has got relief on that issue from the SC?***

Answer:

If the appellant has got decision in his favour from SC on an issue, there is no dispute now with regard to that issue and he need not settle that issue. If that issue is part of the multiple issues, the disputed tax may be calculated on other issues considering nil tax on this issue.

Question no **38.** ***Addition was made u/s 143(3) on two issues whereas appeal filed only for one addition. Whether interest and penalty be waived for both additions.***

Answer:

Under ***Vivad se Vishwas***, interest and penalty will be waived only in respect of the issue which is disputed in appeal and for which declaration is filed. Hence, for the undisputed issue, the tax, interest and penalty shall be payable.

Question no **39.** ***DRP has issued directions confirming all the proposed additions in the draft order and the AO has passed the order accordingly. The issues confirmed by DRP include an issue on which the taxpayer has got favourable order from ITAT (not reversed by HC or SC) in an earlier year. The time limit to file appeal in ITAT is still available. The taxpayer is eligible for Vivad se Vishwas treating the situation as taxpayer's deemed appeal in ITAT. In this case how will disputed tax be calculated? Will it be 100% on the issue allowed by ITAT in earlier years or 50%?***

Answer:

In this case, on the issue where the taxpayer has got relief from ITAT in an earlier year (not reversed by HC or SC) the disputed tax shall be computed at half of normal rate of 100%, 110%, 125% or 135%, as the case may be.

Question No. 40. ***Where there are two appeals filed for an assessment year– one by the appellant and one by the tax department, whether the appellant can opt for only one appeal? If yes, how would the disputed tax be computed?***

Answer: The appellant has an option to opt to settle appeal filed by it or appeal filed by the department or both. Declaration form is to be filed assessment year wise i.e. only one declaration for one assessment year. For different assessment years separate declarations have to be filed. So the appellant needs to specify in the declaration form whether he wants to settle his appeal, or department's appeal in his case or both for a particular assessment year. The computation of tax payable would be carried out accordingly.

"QUESTIONS RELATED TO PROCEDURE (Q. No. 41-50)"

Question No. 41. ***How much time shall be available for paying the taxes after filing a declaration under the Vivad se Vishwas?***

Answer: As per clause 5 of ***Vivad se Vishwas***, the DA shall determine the amount payable by the declarant within fifteen days from the date of receipt of the declaration and grant a certificate to the declarant containing particulars of the tax-arrear and the amount payable after such determination. The declarant shall pay the amount so determined within fifteen days of the date of receipt of the certificate and intimate the details of such payment to the DA in the prescribed form. Thereafter, the DA shall pass an order stating that the declarant has paid the amount. It may be clarified that 15 days is outer limit. The DAs shall be instructed to grant a certificate at an early date enabling the appellant to pay the amount on or before 31st March, 2020 so that he can take benefit of reduced payment to settle the dispute.

Question No. 42. ***If taxes are paid after availing the benefits of the Vivad se Vishwas and later the taxpayer decides to take refund of these taxes paid, would it be possible?***

Answer: No. Any amount paid in pursuance of a declaration made under the ***Vivad se Vishwas*** shall not be refundable under any circumstances.

Question No. 43. ***Where appeals are withdrawn from the appellate forum, and the***

declarant is declared to be ineligible under the Vivad se Vishwas by DA at the stage of determination of amount payable under section 5(1) or, amount determined by DA is at variance of amount declared by declarant and declarant is not agreeable to DA's determination of amount payable, then whether the appeals are automatically reinstated or a separate application needs to be filed for reinstating the appeal before the appellate authorities

Answer:

Under the amended procedure no appeal is required to be withdrawn before the grant of certificate by DA. After the grant of certificate by DA under clause 5, the appellant is required to withdraw appeal or writ or special leave petition pending before the appellant forum and submit proof of withdrawal with intimation of payment to the DA as per the same clause. Where assessee has made request for withdrawal and such request is under process, proof of request made shall be enclosed.

Similarly in case of arbitration, conciliation or mediation, proof of withdrawal of arbitration/conciliation/mediation is to be enclosed along with intimation of payment to the DA.

Question No. 44. *Clause 5(2) requires declarant to pay amount determined by DA within 15 days of receipt of certificate from DA. Clarification is required on whether declarant is to also intimate DA about fact of having made payment pursuant to declaration within the period of 15 days?*

Answer:

As per clause 5(2), the declarant shall pay the amount determined under clause 5(1) within fifteen days of the date of receipt of the certificate and intimate the details of such payment to the DA in the prescribed form and thereupon the DA shall pass an order stating that the declarant has paid the amount.

Question No. 45. *Will DA also pass order granting expressly, immunity from levy of interest and penalty by the AO as well as immunity from prosecution?*

Answer:

As per clause 6, subject to the provisions of clause 5, the DA shall not institute any proceeding in respect of an offence; or impose or levy any penalty; or charge any interest under the Income-tax Act in respect of tax arrears. This shall be reiterated in the order under section 5(2) passed by DA.

Question No. 46. *Whether DA can amend his order to rectify any patent errors?*

Answer:

Yes, the DA shall be able to amend his order under clause 5 to rectify any apparent errors.

Question No.	**47.**	***Where tax determined by DA is not acceptable can appeal be filed against the order of designated authority before ITAT, High Court or Supreme Court?***
Answer:		No. As per clause 4(7), no appellate forum or arbitrator, conciliator or mediator shall proceed to decide any issue relating to the tax arrears mentioned in the declaration in respect of which order is passed by the DA or the payment of sum determined by the DA.
Question No	**48.**	***There is no provision for withdrawal of appeal/writ/SLP by the department on settlement of dispute***
Answer:		On intimation of payment to the DA by the appellant pertaining to department appeal/writ/SLP, the department shall withdraw such appeal/writ/SLP.
Question no	**49.**	***Once declaration is filed under Vivad se Vishwas, and for financial difficulties, payment is not made accordingly, will the declaration be null and void?***
Answer:		Yes it would be void.
Question no	**50.**	***Where the demand in case of an assessee has been reduced partly or fully by giving appeal effect to the order of appellate forum, how would the amount payable under Vivad se Vishwas be adjusted?***
Answer:		In such cases, after getting the proof of payment of the amount payable under ***Vivad se Vishwas***, the AO shall pass order under the relevant provisions of ***Vivad se Vishwas*** to create demand in case of assessee against which the amount payable shall be adjusted. }

"QUESTIONS RELATED TO CONSEQUENCES (Q. No. 51-55)"

Question No.	**51.**	***Will there be immunity from prosecution?***
Answer:		Yes, clause 6 provides for immunity from prosecution to a declarant in relation to a tax arrears for which declaration is filed under ***Vivad se Vishwas*** and in whose case an order is passed by the DA that the amount payable under ***Vivad se Vishwas*** has been paid by the declarant.
Question No.	**52.**	***Will the result of this Vivad se Vishwas be applied to same issues***

pending before AO?

Answer: No, only the issues covered in the declaration are settled in the dispute without any prejudice to same issues pending in other cases. It has been clarified that making a declaration under this Act shall not amount to conceding the tax position and it shall not be lawful for the income-tax authority or the declarant being a part in appeal or writ or in SLP to contend that the declarant or the income-tax authority, as the case may be, has acquiesced in the decision on the disputed issue by settling the dispute.

Question No. 53. ***If loss is not allowed to be adjusted while calculating disputed tax, will that loss be allowed to be carried forward?***

Answer: As per the amendment proposed in ***Vivad se Vishwas***, in a case where the dispute in relation to an assessment year relates to reduction of Minimum Alternate Tax (MAT) credit or reduction of loss or depreciation, the appellant shall have an option either to (i) include the amount of tax related to such MAT credit or loss or depreciation in the amount of disputed tax and carry forward the MAT credit or loss or deprecation or (ii) to carry forward the reduced tax credit or loss or depreciation. CBDT will prescribe the manner of calculation in such cases.

Question No. 54. ***If the taxpayer avails Vivad se Vishwas for Transfer Pricing adjustment, will provisions of section 92CE of the Act apply separately?***

Answer: Yes, secondary adjustment under section 92CE will be applicable. However, it may be noted that the provision of secondary adjustment as contained in section 92CE of the Act is not applicable for primary adjustment made in respect of an assessment year commencing on or before the 1st day of April 2016. That means, if there is any primary adjustment for assessment year 2016-17 or earlier assessment year, it is not subjected to secondary adjustment under section 92CE of the Act.

Question No. 55. ***The appellant has settled the dispute under Vivad se Vishwas in an assessment year. Whether it is open for Revenue to take a stand that the additions have been accepted by the appellant and hence he cannot dispute it in future assessment years?***

Answer Please refer answer to question no 52. It has been clarified in Explanation to clause 5 that making a declaration under ***Vivad se Vishwas*** shall not amount to conceding the tax position and it shall not be lawful for the income-tax authority or the declarant being a part in appeal or writ or in SLP to contend that the declarant or the income-tax authority, as the case may be, has acquiesced in the decision on the disputed issue by settling the dispute.

04.03.2020
(Ankur Goyal)

Under Secretary to the Govt. of India

Copy to:

1. PS to FM/ OSD to FM/ PS to MoS(F)/ OSD to MoS(F)
2. PPS to Secretary (Revenue)
3. Chairman, CBDT & All Members, CBDT
4. All Pr. DGsIT/ Pr. CsIT
5. All Joint Secretaries/ CsIT/ Directors/ Deputy Secretaries/ Under Secretaries of CBDT
6. The C&AG of India
7. The JS & Legal Adviser, Ministry of Law & Justice, New Delhi
8. CIT (M&TP), Official Spokesperson of CBDT
9. O/o Pr. DGIT (Systems) for uploading on official website
10. JCIT (Database Cell) for uploading on www.irsofficersonline.gov.in

04.03.2020.
(Ankur Goyal)

Under Secretary to the Govt. of India

DGIT(S)-ADG(S)-3/e-Filing Notification/FoR1/VSVS/2020/

Government of India
Ministry of Finance
Central Board of Direct Tax
Directorate of Income Tax (Systems), New Delhi

Notification No. 12 of 2020

New Delhi, the 19th March, 2020

Subject-Procedure for making declaration in Form-1 under sub-rule (1) of Rule 3 and furnishing undertaking in Form-2 under sub-rule (2) of Rule 3 under The Direct Tax Vivad se Vishwas Rules, 2020

In exercise of the powers conferred under Rule 8 of the **The Direct Tax Vivad se Vishwas Rules, 2020,** the Principal Director General of Income Tax (Systems) hereby lays down the following procedures:

2. **Online filing of Form-1 and Form-2**:

i. All the declarants filing declaration under sub-section (1) of section 4 of the **The Direct Tax Vivad se Vishwas Act, 2020,** are required to file the declaration in Form -1 online on the e-Filing portal of the Department: www.incometaxindiaefiling.gov.in.

ii. The declarants are further required to furnish the undertaking referred to in sub-section (5) of section 4 electronically in Form-2 along with the declaration online on the e-Filing portal of the Department: www.incometaxindiaefiling.gov.in.

iii. The submission of Form-1 and Form-2 shall be done in conjunction as a single submission. The declaration and undertaking shall be verified in accordance with section 140 of the Income-tax Act, 1961.

iv. Form-1 and Form-2 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.

v. Please refer to Pr. DGIT Notification in F No. 1/23/CIT(OSD)/E-filing – Electronic Verification/ 2013-14 -Notification No. 2/2015 dt. 13th of July 2015 and F.No. 1/23/CIT(OSD)/E-filing-Electronic Verification/2015-16 – Notification No. 1/2016 dt. 19th of January, 2016 for details regarding Electronic Verification Code (EVC) for electronically filed Income Tax Return which will be applicable for the submission under this Notification.

3. **Preparation and submission of Form-1 and Form-2:**

i. Form-1 and Form-2 shall be available for data entry and preparation online to the declarant after login.

ii. The declarant is required to login into the e- Filing portal: www.incometaxindiaefiling.gov.in using their valid credentials.

iii. A link for filing the Form -1 and Form -2 has been provided under e-Filing portal: www.incometaxindiaefiling.gov.in →Login using User name and password →Select Vivad se Vishwas Tab →Select 'Prepare and Submit DTVSV Forms'.

iv. Select Form-1 and Assessment Year (or Financial Year as applicable for Tax Deduction/Collection at Source related cases) and filing type (original/revised) from the drop down.

v. Form-1 contains specific schedules and the declarants are required to fill the relevant schedules and tables under the schedules with validations for proper submission of the declaration.

vi. Form-2 shall also be submitted electronically on the e-Filing portal on the same path.

vii. These Forms can be submitted by clicking on "Submit" button.

viii. Digital Signature Certificate or Electronic Verification Code is mandatory to submit these Forms.

ix. Acknowledgement number for submission of declaration shall be generated electronically.

4. **Viewing submitted Forms**

i. The submitted Forms would be available for view and download by going to www.incometaxindiaefiling.gov.in →Login using User name and password →Select Vivad se Vishwas Tab →Select 'View DTVSV Forms'

5. **Submission to designated authority.-**

i. Online submission of Form-1 and Form-2 in the manner prescribed herein would be treated as submission to the designated authority as prescribed under Clause (e) of Section 2 of the **The Direct Tax Vivad se Vishwas Act, 2020**.

6. Instructions and FAQs to fill the Forms are available on the e-Filing Portal: www.incometaxindiaefiling.gov.in.

7. The Notification comes into effect immediately.

SKDash

(Subrata. K. Dash)
Pr. DGIT (Systems), CBDT

Copy to:-

1. PPS to the Chairman and Members, CBDT, North Block, New Delhi.
2. All Pr. Chief Commissioners/ Director Generals of Income Tax-with a request to circulate amongst all officers in their regions / charges.
3. JS(TPL)-I &II/Media coordinator and Official Spokesperson of CBDT.
4. DIT(IT)/DIT(Audit)/DIT(Vig)/ADG(System)1,2,3,4,5/CIT(ITBA),CIT(CPC),Bangalore, CIT(CPC-TDS), Ghaziabad
5. ADG(PR.PP&OL) with a request for advertisement campaign for the Notification.
6. TPL and ITA Divisions of CBDT
7. The Institute of Chartered Accountants of India, IP Estate, New Delhi.
8. Web Manager, "incometaxindia.gov.in" for hosting on the 'website'.
9. Database cell for uploading on www.irsofficersonline.gov.in and DG System's Corner.
10. ITBA publisher for uploading on ITBA website

(Ramesh Krishnamurthi)
Addl DG(Systems)-3, CBDT

INSTRUCTIONS TO FILL FORM 1

FIELD WISE INSTRUCTIONS TO FILL PART A TO F

Field Name	Instruction
PART A - GENERAL INFORMATION	
Acknowledgement Number of Original Form 1	This field will auto populate as acknowledgment number of Original Form 1 filed for that AY/FY in PAN/TAN login respectively.
PAN / TAN	PAN/ TAN will be auto populated from Login profile and is non editable. For PAN users, Schedule A or/and Schedule C are applicable. For TAN users, Schedule B or/and Schedule C are applicable.
Aadhaar No.	This field is applicable only for individuals and in PAN login. If "Aadhaar" is updated in profile and linked with PAN, then the same will be auto populated. Else, Assessee may enter the Aadhaar. For TAN users, this field is not applicable.
First Name of appellant	This shall be auto populated and non-editable.
Middle Name of appellant	This shall be auto populated and non-editable.
Last Name of appellant	This shall be auto populated and non-editable.
Mobile No.	Mobile number will be prefilled as per profile and non editable. In case appellant wants to update, please update the same in "My profile"
Email Address	Email will be prefilled as per profile and non editable. In case appellant wants to update, please update the same in "My profile"
Whether the applicant is appellant in terms of section 2 of the DTVSV and is not ineligible to apply in terms of section 9 of DTVSV?	Please select the option from below dropdowns: Yes No If selects "No", appellant is not allowed to file Form as he is not eligible under this scheme.
Option exercised by Appellant **Whether opting to pay tax on reduction of losses or depreciation or MAT credit** **If Yes go to relevant schedule under A;** **If No fill up schedule D**	Please select the option from below dropdowns: Yes No If appellant selects "No", appellant has to fill schedule D along with applicable

<table>
<tr><td></td><td>schedules.
This question is not applicable in case of TAN login.</td></tr>
<tr><td colspan="2">Note : In case of appellant is having more than one order for the selected assessment year, please provide the “order details, appeal filed for that order and with whom appeal is pending and tax arrears for such order” separately by clicking “Add Row” given in Part B.
Note : In case of appellant is having, more than one ‘nature of tax arrears’, for the selected AY/FY, then please provide the details of each tax arrear separately by clicking “Add Row”.</td></tr>
<tr><td>PART B – INFORMATION RELATING TO DISPUTE</td><td></td></tr>
<tr><td>Nature of tax arrear</td><td>Please select nature of tax arrear from below dropdowns:
Disputed Tax
Disputed Interest
Disputed Penalty
Disputed Fee
Note :
If a single order consists of “Disputed Tax, Interest on such Disputed Tax, penalty on such disputed tax, then appellant has to choose “Disputed tax”.
If an order, consists of only “Disputed Penalty”, then appellant has to choose “Disputed Penalty”.
If an order, consists of only “Disputed Interest”, then appellant has to choose “Disputed Interest”.
If an order, consists of only “Disputed fee”, then appellant has to choose “Disputed fee”.</td></tr>
<tr><td>Assessment Year/Financial Year</td><td>This field shall be auto populated from the “Assessment Year” / “Financial Year” selected before proceeding to form.</td></tr>
<tr><td>Section under which order passed (there could be multiple sections for same assessment year)</td><td>Please select the section under which order passed from the provided dropdowns.</td></tr>
<tr><td>Read with section</td><td>Please select the ‘read with section’ under which order passed from the provided dropdowns.</td></tr>
<tr><td>Income-tax authority / Appellate Forum who passed the order (there could be multiple orders for same assessment year)</td><td>Please select the option from below dropdowns :
Assessing Officer
Addl CIT/Addl DIT/JCIT/JDIT
PCIT/PDIT/CIT/DIT
CIT(A)
DRP
AAR
ITAT</td></tr>
</table>

	High Court
Date on which order passed (there could be multiple dates for same assessment year)	Please enter date of order passed against which appeal is being filed. Date cannot be after 31/01/2020
Whether Search case?	Please select the option from below dropdowns: Yes No
Whether search case with disputed tax less than or equal to Rs. 5 crores in the assessment year? (information flag relevant for rate at which amount payable is to be computed)	Please select the option from below dropdowns: Yes No • In case, "Disputed Tax" is related to "Search case" with disputed tax =< Rs. 5 Crores , please select "Yes" • In case "Disputed Tax" is related to "Search case" with disputed tax > Rs. 5 Crores, Please select "No" If selects "No", appellant is not allowed to file Form 1 as he is not eligible under this scheme.
Details of pending	Header
Whether Appeal/objection/revision/Writ / SLP/Arbitration/Conciliation/Mediation?	Please select the option from below dropdowns: Arbitration/Conciliation/Mediation Appeal Objection Revision Writ SLP
Appellate Forum	If "Appeal" is selected above, then select one of below options : CIT(A) ITAT High Court Supreme Court If "Objection" is selected above, then "DRP" will be auto-populated and non-editable. If "Revision" is selected above, then "CIT/PCIT" will be auto-populated and non-editable. If "Writ" is selected above, then select one of below options : High Court Supreme Court

	If "SLP" is selected above, then "Supreme Court" will be auto-populated and non-editable. If "Arbitration/Conciliation/Mediation" is selected above then Appellate Forum is not applicable.
Whether already filed?	Please select the option from below dropdowns: Yes No
If No, date on which time-limit for filing expires in case of Assessee	Please enter date on which time-limit for filing appeal expires in case of Assessee.
If yes, filed by	Please select from below dropdowns : Assessee Department Both
Date of filing - Filed by Assessee	Please enter the date of filing of appeal filed by Assessee. However if appeal filed by "both" then enter the date of filing of appeal filed by the Assessee.
Date of filing -Filed by Department	Please enter the date of filing of appeal filed by department. However if appeal filed by "both" then enter the date of filing of appeal filed by the department.
Reference number -Filed by Assessee	Please enter the reference number of appeal filed by Assessee. However if appeal filed by "both" then enter the reference number of appeal filed by the Assessee.
Reference number -Filed by Department	Please enter the reference number of appeal filed by department. However if appeal filed by "both" then enter the reference number of appeal filed by the department.
Whether DRP case?	This field shall be auto populated based on dropdown selected at field "Income-tax authority / Appellate Forum who passed the order"
If yes, whether directions passed by DRP on or before 31.1.2020?	Please select the option from below dropdowns: Yes No
If yes, whether order passed by AO? (If yes, not eligible)	Please select the option from below dropdowns: Yes No If "Yes" is selected, appellant will not be allowed to proceed further as it is not covered under the scheme
Whether revision application case?	Please select the option from below dropdowns:

	Yes No
If yes, date of filing	If above field is selected as "Yes" then please enter the date of filing of revision application.
If declaration is with respect to appeal, writ, SLP, arbitration, conciliation or mediation for disputed tax including disputed TDS/TCS appeal , is there pending appeal, writ or SLP for interest or penalty imposed in relation to such disputed tax	Please select the option from below dropdowns: Yes No If "Yes" is selected then appellant is to provide the connected penalty and interest details in below field.
For Penalty	Header
Appeal reference number	Please enter the "Appeal Reference Number".
Appellate authority where appeal is pending	Please select the option from below dropdowns : PCIT/CIT CIT(A) DRP ITAT High Court Supreme Court
Amount of Penalty	Please enter the disputed Penalty connected to disputed tax.
For Interest	Header
Appeal reference number	Please enter the "Appeal Reference Number".
Appellate authority where appeal is pending	Please select the option from below dropdowns : PCIT/CIT CIT(A) DRP ITAT High Court Supreme Court
Amount of Interest	Please enter the disputed interest connected to disputed tax.
PART C – INFORMATION RELATED TO TAX ARREAR	
Tax arrears (as per schedule)	This field is auto populated as sum of tax arrear from all the schedules.
PART D – INFORMATION RELATED TO AMOUNT PAYABLE	
Total amount payable under DTVSV if paid on or before 31.3.2020	This field is auto populated as sum of 'X' from all the schedules and non-editable.
Total amount payable under DTVSV if paid after 31.03.2020	This field is auto populated as sum of 'Y' from all the schedules and non-editable.
PART E – INFORMATION RELATED TO PAYMENTS AGAINST TAX ARREAR	

Whether the declarant has made any payment against tax arrears before filing of declaration?	Please select the option from below dropdowns: Yes No
BSR Code	If “Yes” is selected in above field, Please enter the seven digit BSR code of Bank at which tax was deposited.
Date of Payment	Please enter date of payment in DD/MM/YYYY format.
Serial Number of Challan	Please enter serial number of challan.
Amount	Please enter amount paid.
Add Row	Please add rows to enter details of more than one challan.
Total payments against tax arrears	This field is auto populated from total of amount paid in above table.
Refund Adjusted against tax arrears	Please enter the amount which was adjusted against the tax arrears.
Part F -Net amount payable/refundable by the appellant: Part D (i) or D (ii), as the case may be, less [Part E (iii)+E(iv)]	This field is auto populated as D(i) or D(ii), as the case may be, less [Part E(iii)+E(iv)] and non-editable.

INSTRUCTIONS FOR FILLING SCHEDULE A

Sl.no. in Form	Field Name	Instruction
	A. Schedules applicable where declaration relates to disputed tax (Applicable in case of PAN)	Incase of appeals related 'Disputed Tax', this schedule need to be filled. This will be applicable for PAN users. Please ensure to fill the details regarding each appeal in different tables by using add row.
	Schedule I. To be filled in case appeal of Assessee is pending before CIT(A) as on 31.01.2020 or the time for filing appeal by the Assessee before CIT(A) has not expired as on 31.01.2020	Please fill the below details incase the appeal is related to "Disputed tax" and pending with "CIT(A)" filed by "Assessee"
	Appeal reference number	Please enter the "Appeal Reference Number" for the appeal related to "Disputed tax" and pending with "CIT(A)" filed by "Assessee". Please ensure that the same should match with the "Appeal Reference Number" entered in Part B.
A.	**Total income as per draft order against which objections filed or to be filed**	Please enter the total income as per issued order against which appeal filed or to be filed

B(i)	**Disputed income# out of A - relating to issues, which have been decided in favor of Assessee in his case for any assessment year by ITAT (and such order has not been subsequently reversed by the High Court) or High Court (and such order has not been subsequently reversed by the Supreme Court)**	Please enter the disputed income which have been decided in favor of Assessee in his case for any financial year by ITAT (and such order has not been subsequently reversed by the High Court) or High Court (and such order has not been subsequently reversed by the Supreme Court)
B(ii)	**Disputed income# out of A - relating to issues other than B(i)**	Please enter the disputed tax amount related to other than amount mentioned in B(i).
C	**Disputed tax* in relation to disputed income at B(i)**	Please enter the disputed tax on disputed income at B(i).
D	**Disputed tax in relation to disputed income at B(ii)**	Please enter the disputed tax on disputed income at B(ii).
E	**Tax effect of enhancement**, if any, by CIT(A)**	Please enter the tax effect of enhancement made by the CIT(A)
F	**Total disputed tax (C+D+E)**	This field shall be auto populated as C+D+E and non-editable.
G	**Interest charged on disputed tax**	Please enter the Interest charged on disputed tax
H	**Penalty levied on disputed tax**	Please enter the Penalty levied on disputed tax
I	**Tax arrears (F+G+H)**	This field shall be auto populated as F+G+H and non-editable.
X	**Amount payable under DTVSV on or before 31.03.2020**	This field shall be auto populated as sum of below fields and non editable.
	If non search case 0.5*C + D + E	If dispute is not related to search case then please enter tax payable under DTVSV on or before 31.03.2020 and also ensure that this amount should not be less than 0.5*C + D + E
	If search case 0.625*C +1.25*D + 1.25*E	If dispute is related to search case then please enter tax payable under DTVSV on or before 31.03.2020 and also ensure that this amount should not be less than 0.625*C +1.25* D +1.25*E
Y	**Amount payable under DTVSV after 31.03.2020**	This field shall be auto populated as sum of below fields and non editable.
	If non search case 0.55*C + 1.1*D + 1.1*E	If dispute is not related to search case then please enter tax payable under DTVSV after 31.03.2020 and also ensure that this amount should not be less than 0.55*C +1.1*D + 1.1*E
	If non search case 0.675*C + 1.35*D + 1.35*E	If dispute is not related to search case then please enter tax payable under DTVSV after 31.03.2020 and also ensure that this amount should not be less than 0.675*C +1.35*D + 1.35*E

	Schedule II- To be filled in case Assessee has filed objections with DRP against draft assessment order and DRP has not issued any directions as on 31.01.2020 or the time-limit to file objections against draft order passed by AO has not expired as on 31.01.2020	Please fill the below details incase the appeal is related to "Disputed tax" and pending with "DRP" against draft assessment order filed by "Assessee"
	Appeal reference number	Please enter the "Appeal Reference Number" for the appeal related to "Disputed tax" and pending with "DRP" filed by "Assessee". Please ensure that the same should match with the "Appeal Reference Number" entered in Part B.
A.	**Total income as per draft order against which objections filed or to be filed**	Please enter the total income as per draft order against which objection filed or to be filed
B(i)	**Disputed income out of A - relating to issues, which have been decided in favor of Assessee in his case for any assessment year by ITAT (and such order has not been subsequently reversed by the High Court) or High Court (and such order has not been subsequently reversed by the Supreme Court)**	Please enter the disputed income which have been decided in favor of Assessee in his case for any financial year by ITAT (and such order has not been subsequently reversed by the High Court) or High Court (and such order has not been subsequently reversed by the Supreme Court)
B(ii)	**Disputed income out of A - relating to issues other than B(i)**	Please enter the disputed tax amount related to other than amount mentioned in B(i).
C	**Disputed tax in relation to disputed income at B(i)**	Please enter the disputed tax on disputed income at B(i).
D	**Disputed tax in relation to disputed income at B(ii)**	Please enter the disputed tax on disputed income at B(ii).
E	**Total disputed tax (C+D)**	This field shall be auto populated as C+D and non-editable.
F	**Interest charged on disputed tax**	Please enter the Interest charged on disputed tax
G	**Penalty levied on disputed tax**	Please enter the Penalty levied on disputed tax
H	**Tax arrears (E+F+G)**	This field shall be auto populated as E+F+G and non-editable.
X	**Amount payable under DTVSV on or before 31.03.2020**	This field shall be auto populated as sum of below fields and non editable.
	If non search case 0.5*C + D	If dispute is not related to search case then please enter tax payable under DTVSV on or before 31.03.2020 and also ensure that this amount should not be less than 0.5*C + D
	If search case 0.625*C +1.25*D	If dispute is related to search case then please enter tax payable under DTVSV on or before 31.03.2020

		and also ensure that this amount should not be less than 0.625*C +1.25* D
Y	**Amount payable under DTVSV after 31.03.2020**	This field shall be auto populated as sum of below fields and non editable.
	If non search case 0.55*C + 1.1*D	If dispute is not related to search case then please enter tax payable under DTVSV after 31.03.2020 and also ensure that this amount should not be less than 0.55*C +1.1*D
	If search case 0.675*C +1.35*D	If dispute is not related to search case then please enter tax payable under DTVSV after 31.03.2020 and also ensure that this amount should not be less than 0.55*C +1.1*D
	Schedule III. To be filled in case DRP has issued directions u/s 144C of the Act in response to objections filed by the Assessee and Assessing Officer has not passed the order as per such directions issued by DRP as on 31.01.2020	Please fill the below details in case the appeal is related to direction issued by DRP and Assessing Officer has not passed the order related to the disputed tax.
	Appeal reference number	Please enter the "Appeal Reference Number" for the appeal related to direction issued by DRP and Assessing Officer has not passed the order related to the disputed tax. Please ensure that the same should match with the "Appeal Reference Number" entered in Part B.
A.	**Total income as per directions of DRP**	Please enter the total income as per direction issued by DRP against which objection filed or to be filed
B(i)	**Disputed income out of A - relating to issues, which have been decided in favor of Assessee in his case for any assessment year by ITAT (and such order has not been subsequently reversed by the High Court) or High Court (and such order has not been subsequently reversed by the Supreme Court)**	Please enter the disputed income which have been decided in favor of Assessee in his case for any financial year by ITAT (and such order has not been subsequently reversed by the High Court) or High Court (and such order has not been subsequently reversed by the Supreme Court)
B(ii)	**Disputed income out of A - relating to issues other than B(i)**	Please enter the disputed tax amount related to other than amount mentioned in B(i).
C	**Disputed tax in relation to disputed income at B(i)**	Please enter the disputed tax on disputed income at B(i).
D	**Disputed tax in relation to disputed income at B(ii)**	Please enter the disputed tax on disputed income at B(ii).
E	**Total disputed tax (C+D)**	This field shall be auto populated as C+D and non-editable.
F	**Interest charged on disputed tax**	Please enter the Interest charged on disputed tax
G	**Penalty levied on disputed tax**	Please enter the Penalty levied on disputed tax

H	**Tax arrears (E+F+G)**	This field shall be auto populated as E+F+G and non-editable.
X	**Amount payable under DTVSV on or before 31.03.2020**	This field shall be auto populated as sum of below fields and non editable.
	If non search case 0.5*C + D	If dispute is not related to search case then please enter tax payable under DTVSV on or before 31.03.2020 and also ensure that this amount should not be less than 0.5*C + D
	If search case 0.625*C +1.25*D	If dispute is related to search case then please enter tax payable under DTVSV on or before 31.03.2020 and also ensure that this amount should not be less than 0.625*C +1.25* D
Y	**Amount payable under DTVSV after 31.03.2020**	This field shall be auto populated as sum of below fields and non editable.
	If non search case 0.55*C + 1.1*D	If dispute is not related to search case then please enter tax payable under DTVSV after 31.03.2020 and also ensure that this amount should not be less than 0.55*C +1.1*D
	If search case 0.675*C +1.35*D	If dispute is not related to search case then please enter tax payable under DTVSV after 31.03.2020 and also ensure that this amount should not be less than 0.55*C +1.1*D
	Schedule IV. To be filled in case appeal of Assessee is pending before ITAT as on 31.01.2020 or the time for filing appeal by the Assessee before ITAT has not expired as on 31.01.2020	Please fill the below details in case the appeal is related to "Disputed tax" and pending with "ITAT" filed by "Assessee/Both"
	Appeal reference number	Please enter the "Appeal Reference Number" for the appeal related to "Disputed tax" and pending with "ITAT" filed by "Assessee/Both". Please ensure that the same should match with the "Appeal Reference Number" entered in Part B.
A.	**Total income as per order against which appeal filed or to be filed**	Please enter the total income as per order against which appeal filed or to be filed
B(i)	**Disputed income out of A - relating to issues, which have been decided in favor of Assessee in his case for any assessment year by High Court (and such order has not been subsequently reversed by the Supreme Court)**	Please enter the disputed income which have been decided in favor of Assessee in his case for any assessment year by High Court (and such order has not been subsequently reversed by the Supreme Court)
B(ii)	**Disputed income out of A - relating to issues other than B(i)**	Please enter the disputed tax amount related to other than amount mentioned in B(i).
C	**Disputed tax in relation to disputed income at B(i)**	Please enter the disputed tax on disputed income at B(i).
D	**Disputed tax in relation to disputed income at B(ii)**	Please enter the disputed tax on disputed income at B(ii).

E	**Total disputed tax (C+D)**	This field shall be auto populated as C+D and non-editable.
F	**Interest charged on disputed tax**	Please enter the Interest charged on disputed tax
G	**Penalty levied on disputed tax**	Please enter the Penalty levied on disputed tax
H	**Tax arrears (E+F+G)**	This field shall be auto populated as E+F+G and non-editable.
X	**Amount payable under DTVSV on or before 31.03.2020**	This field shall be auto populated as sum of below fields and non editable.
	If non search case 0.5*C + D	If dispute is not related to search case then please enter tax payable under DTVSV on or before 31.03.2020 and also ensure that this amount should not be less than 0.5*C + D
	If search case 0.625*C +1.25*D	If dispute is related to search case then please enter tax payable under DTVSV on or before 31.03.2020 and also ensure that this amount should not be less than 0.625*C +1.25* D
Y	**Amount payable under DTVSV after 31.03.2020**	This field shall be auto populated as sum of below fields and non editable.
	If non search case 0.55*C + 1.1*D	If dispute is not related to search case then please enter tax payable under DTVSV after 31.03.2020 and also ensure that this amount should not be less than 0.55*C +1.1*D
	If search case 0.675*C +1.35*D	If dispute is not related to search case then please enter tax payable under DTVSV after 31.03.2020 and also ensure that this amount should not be less than 0.675*C +1.35*D
	Schedule V. To be filled in case appeal of Department is pending before ITAT as on 31.01.2020 or the time to file appeal by the department in ITAT has not expired on 31.01.2020.	Please fill the below details in case the appeal is related to "Disputed tax" and pending with "ITAT" filed by "Department/Both"
	Appeal reference number	Please enter the "Appeal Reference Number" for the appeal related to "Disputed tax" and pending with "ITAT" filed by "Department/Both". Please ensure that the same should match with the "Appeal Reference Number" entered in Part B.
A.	**Total income as per order against which appeal filed or to be filed**	Please enter the total income as per order against which appeal filed or to be filed
B.	**Disputed income out of A**	Please enter the Disputed income.
C	**Disputed tax in relation to disputed income at B**	Please enter the disputed Tax.
D	**Interest charged on disputed tax**	Please enter the Interest charged on disputed tax
E	**Penalty levied on disputed tax**	Please enter the Penalty levied on disputed tax
F	**Tax arrears (C+D+E)**	This field shall be auto populated as C+D+E and non-editable.
X	**Amount payable under DTVSV on or before 31.03.2020**	This field shall be auto populated as sum of below fields and non editable.

	If non search case 0.5*C	If dispute is not related to search case then please enter tax payable under DTVSV on or before 31.03.2020 and also ensure that this amount should not be less than 0.5*C
	If search case 0.625*C	If dispute is related to search case then please enter tax payable under DTVSV on or before 31.03.2020 and also ensure that this amount should not be less than 0.625*C
Y	**Amount payable under DTVSV after 31.03.2020**	This field shall be auto populated as sum of below fields and non editable.
	If non search case 0.55*C	If dispute is not related to search case then please enter tax payable under DTVSV after 31.03.2020 and also ensure that this amount should not be less than 0.55*C
	If search case 0.675*C	If dispute is not related to search case then please enter tax payable under DTVSV after 31.03.2020 and also ensure that this amount should not be less than 0.675*C
	Schedule VI. To be filled in case appeal or writ of Assessee is pending before High Court as on 31.01.2020 or the time for filing appeal or writ by the Assessee before High Court has not expired as on 31.01.2020	Please fill the below details in case the appeal/writ is related to "Disputed tax" and pending with "High Court" filed by "Assessee/Both".
	Appeal reference number	Please enter the "Appeal Reference Number" for the appeal related to "Disputed tax" and pending with "High court" filed by "Assessee/Both". Please ensure that the same should match with the "Appeal Reference Number" entered in Part B.
A.	**Total income as per order against which appeal or writ filed or appeal to be filed**	Please enter the total income as per order against which appeal filed or to be filed
B.	**Disputed income out of A**	Please enter the Disputed income out of A
C	**Disputed tax in relation to disputed income at B**	Please enter the disputed Tax.
D	**Interest charged on disputed tax**	Please enter the Interest charged on disputed tax
E	**Penalty levied on disputed tax**	Please enter the Penalty levied on disputed tax
F	**Tax arrears (C+D+E)**	This field shall be auto populated as C+D+E and non-editable.
X	**Amount payable under DTVSV on or before 31.03.2020**	This field shall be auto populated as sum of below fields and non editable.
	If non search case C	If dispute is not related to search case then please enter tax payable under DTVSV on or before 31.03.2020 and also ensure that this amount should not be less than C
	If search case 1.25*C	If dispute is related to search case then please enter tax payable under DTVSV on or before 31.03.2020 and also ensure that this amount should not be less than 1.25*C

Y	**Amount payable under DTVSV after 31.03.2020**	This field shall be auto populated as sum of below fields and non editable.
	If non search case 1.1*C	If dispute is not related to search case then please enter tax payable under DTVSV after 31.03.2020 and also ensure that this amount should not be less than 1.1*C
	If search case 1.35*C	If dispute is not related to search case then please enter tax payable under DTVSV after 31.03.2020 and also ensure that this amount should not be less than 1.35*C
	Schedule VII. To be filled in case appeal or writ of Department is pending before High Court as on 31.01.2020 or the time to file appeal or writ by the department in HC has not expired on 31.01.2020.	Please fill the below details in case the appeal/writ is related to "Disputed tax" and pending with "High Court" filed by "Department/Both".
	Appeal reference number	Please enter the "Appeal Reference Number" for the appeal related to "Disputed tax" and pending with "High court" filed by "Department/Both". Please ensure that the same should match with the "Appeal Reference Number" entered in Part B.
A.	**Total income as per order against which appeal or writ filed or appeal to be filed**	Please enter the total income as per order against which appeal filed or to be filed
B.	**Disputed income out of A**	Please enter the Disputed income.
C	**Disputed tax in relation to disputed income at B**	Please enter the disputed Tax in relation to disputed income at B
D	**Interest charged on disputed tax**	Please enter the Interest charged on disputed tax
E	**Penalty levied on disputed tax**	Please enter the Penalty levied on disputed tax
F	**Tax arrears (C+D+E)**	This field shall be auto populated as C+D+E and non-editable.
X	**Amount payable under DTVSV on or before 31.03.2020**	This field shall be auto populated as sum of below fields and non editable.
	If non search case 0.5*C	If dispute is not related to search case then please enter tax payable under DTVSV on or before 31.03.2020 and also ensure that this amount should not be less than 0.5*C
	If search case 0.625*C	If dispute is related to search case then please enter tax payable under DTVSV on or before 31.03.2020 and also ensure that this amount should not be less than 0.625*C
Y	**Amount payable under DTVSV after 31.03.2020**	This field shall be auto populated as sum of below fields and non editable.
	If non search case 0.55*C	If dispute is not related to search case then please enter tax payable under DTVSV after 31.03.2020 and also ensure that this amount should not be less than 0.55*C
	If search case 0.675*C	If dispute is not related to search case then please enter tax payable under DTVSV after 31.03.2020

		and also ensure that this amount should not be less than 0.675*C
	Schedule VIII. To be filled in case appeal or writ or SLP of Assessee is pending before Supreme Court as on 31.01.2020 or the time for filing appeal or writ or SLP by the Assessee before Supreme Court has not expired as on 31.01.2020	Please fill the below details in case the appeal/writ is related to "Disputed tax" and pending with "Supreme Court" filed by "Assessee/Both".
	Appeal reference number	Please enter the "Appeal Reference Number" for the appeal related to "Disputed tax" and pending with "Supreme Court" filed by "Assessee/Both". Please ensure that the same should match with the "Appeal Reference Number" entered in Part B.
A.	**Total income as per order against which appeal or writ or SLP filed or appeal or SLP to be filed**	Please enter the total income as per order against which appeal/writ/SLP filed or to be filed
B.	**Disputed income out of A**	Please enter the Disputed income out of A
C	**Disputed tax in relation to disputed income at B**	Please enter the disputed Tax in relation to disputed income at B
D	**Interest charged on disputed tax**	Please enter the Interest charged on disputed tax
E	**Penalty levied on disputed tax**	Please enter the Penalty levied on disputed tax
F	**Tax arrears (C+D+E)**	This field shall be auto populated as C+D+E and non-editable.
X	**Amount payable under DTVSV on or before 31.03.2020**	This field shall be auto populated as sum of below fields and non editable.
	If non search case C	If dispute is not related to search case then please enter tax payable under DTVSV on or before 31.03.2020 and also ensure that this amount should not be less than C
	If search case 1.25*C	If dispute is related to search case then please enter tax payable under DTVSV on or before 31.03.2020 and also ensure that this amount should not be less than 1.25*C
Y	**Amount payable under DTVSV after 31.03.2020**	This field shall be auto populated as sum of below fields and non editable.
	If non search case 1.1*C	If dispute is not related to search case then please enter tax payable under DTVSV after 31.03.2020 and also ensure that this amount should not be less than 1.1*C
	If search case 1.35*C	If dispute is not related to search case then please enter tax payable under DTVSV after 31.03.2020 and also ensure that this amount should not be less than 1.35*C

	Schedule IX. To be filled in case appeal or writ or SLP of Department is pending before Supreme Court as on 31.01.2020 or the time to file appeal or writ or SLP by the department in SC has not expired on 31.01.2020.	Please fill the below details in case the appeal/writ is related to "Disputed tax" and pending with "Supreme Court" filed by "Department/Both".
	Appeal reference number	Please enter the "Appeal Reference Number" for the appeal related to "Disputed tax" and pending with "Supreme court" filed by "Department/Both". Please ensure that the same should match with the "Appeal Reference Number" entered in Part B.
A.	**Total income as per order against which appeal or writ or SLP filed or appeal or SLP to be filed**	Please enter the total income as per order against which appeal/writ/SLP filed or to be filed
B.	**Disputed income out of A**	Please enter the Disputed income out of A
C	**Disputed tax in relation to disputed income at B**	Please enter the disputed Tax in relation to disputed income at B
D	**Interest charged on disputed tax**	Please enter the Interest charged on disputed tax
E	**Penalty levied on disputed tax**	Please enter the Penalty levied on disputed tax
F	**Tax arrears (C+D+E)**	This field shall be auto populated as C+D+E and non-editable.
X	**Amount payable under DTVSV on or before 31.03.2020**	This field shall be auto populated as sum of below fields and non editable.
	If non search case 0.5*C	If dispute is not related to search case then please enter tax payable under DTVSV on or before 31.03.2020 and also ensure that this amount should not be less than 0.5*C
	If search case 0.625*C	If dispute is related to search case then please enter tax payable under DTVSV on or before 31.03.2020 and also ensure that this amount should not be less than 0.625*C
Y	**Amount payable under DTVSV after 31.03.2020**	This field shall be auto populated as sum of below fields and non editable.
	If non search case 0.55*C	If dispute is not related to search case then please enter tax payable under DTVSV after 31.03.2020 and also ensure that this amount should not be less than 0.55*C
	If search case 0.675*C	If dispute is not related to search case then please enter tax payable under DTVSV after 31.03.2020 and also ensure that this amount should not be less than 0.675*C
	Schedule X. To be filled in case revision application of Assessee u/s 264 is pending before PCIT/CIT as on 31.01.2020	Please fill the below details in case the revision is related to "Disputed tax" and pending with "PCIT/CIT" filed by "Assessee".

	Appeal reference number	Please enter the "Appeal Reference Number" for the appeal related to "Disputed tax" and pending with "PCIT/CIT" filed by "Assessee". Please ensure that the same should match with the "Appeal Reference Number" entered in Part B.
A.	**Total income as per order against which revision application filed**	Please enter the total income as per issued order against which appeal filed or to be filed
B	**Disputed income out of A**	Please enter the disputed income out of A.
C	**Disputed tax in relation to disputed income at B**	Please enter the disputed tax on disputed income at B.
D	**Interest charged on disputed tax**	Please enter the Interest charged on disputed tax
E	**Penalty levied on disputed tax**	Please enter the Penalty levied on disputed tax
F	**Tax arrears (C+D+E)**	This field shall be auto populated as C+D+E and non-editable.
X	**Amount payable under DTVSV on or before 31.03.2020**	This field shall be auto populated as sum of below fields and non editable.
	If non search case C	If dispute is not related to search case then please enter tax payable under DTVSV on or before 31.03.2020 and also ensure that this amount should not be less than C
	If search case 1.25*C	If dispute is related to search case then please enter tax payable under DTVSV on or before 31.03.2020 and also ensure that this amount should not be less than 1.25*C
Y	**Amount payable under DTVSV after 31.03.2020**	This field shall be auto populated as sum of below fields and non editable.
	If non search case 1.1*C	If dispute is not related to search case then please enter tax payable under DTVSV after 31.03.2020 and also ensure that this amount should not be less than 1.1*C
	If search case 1.35*C	If dispute is not related to search case then please enter tax payable under DTVSV after 31.03.2020 and also ensure that this amount should not be less than 1.35*C
	Schedule XI. To be filled in case arbitration or conciliation or mediation of Assessee is pending as on 31.01.2020	Please fill the below details in case the appeal is related to “Disputed tax” pending before arbitration or conciliation or mediation which is filed by "Assessee".
	Appeal reference number	Please enter the "Appeal Reference Number" for the appeal is pending before arbitration or conciliation or mediation which is filed by "Assessee". Please ensure that the same should match with the "Appeal Reference Number" entered in Part B.
A	**Total income as per order against which arbitration or**	Please enter the total income as per issued order against which appeal filed or to be filed

	conciliation or mediation has been filed	
B	**Disputed income out of A**	Please enter the disputed income out of Total income as per order against which arbitration or conciliation or mediation has been filed.
C	**Disputed tax in relation to disputed income at B**	Please enter the disputed tax amount in relation to disputed income at B.
D	**Interest charged on disputed tax**	Please enter the Interest charged on disputed tax
E	**Penalty levied on disputed tax**	Please enter the Penalty levied on disputed tax
F	**Tax arrears (C+D+E)**	This field shall be auto populated as E+F+G and non-editable.
	Amount payable under DTVSV on or before 31.03.2020	This field shall be auto populated as sum of below fields and non editable.
	If non search case C	If dispute is not related to search case then please enter tax payable under DTVSV on or before 31.03.2020 and also ensure that this amount should not be less than C
	If search case 1.25*C	If dispute is related to search case then please enter tax payable under DTVSV on or before 31.03.2020 and also ensure that this amount should not be less than 1.25*C
	Amount payable under DTVSV after 31.03.2020	This field shall be auto populated as sum of below fields and non editable.
	If non search case 1.1*C	If dispute is not related to search case then please enter tax payable under DTVSV after 31.03.2020 and also ensure that this amount should not be less than 1.1*C
	If search case 1.35*C	If dispute is not related to search case then please enter tax payable under DTVSV after 31.03.2020 and also ensure that this amount should not be less than 1.35*C

FIELD WISE INSTRUCTIONS FOR FILLING ANNEXURE B

Note: If appellant is having more than one appeal pending with same combination for selected FY, please click on add row and please fill the details accordingly.

Sl.no. in Form	Field	Instructions
	B. Schedules applicable where declaration relates to disputed TDS/TCS (Applicable for TAN):	Incase of TDS/ TCS appeals, this schedule need to be filled. Please ensure to fill the details regarding each appeal in different tables by using add row.

	Schedule I. To be filled in case appeal of Assessee is pending before CIT(A) as on 31.01.2020 or the time for filing appeal by the Assessee before CIT(A) has not expired as on 31.01.2020	Please fill the below details incase the appeal is related to "Disputed tax" and pending with "CIT(A)" filed by "Assessee"
	Appeal reference number	Please enter the "Appeal Reference Number" for the appeal related to "Disputed tax" and pending with "CIT(A)" filed by "Assessee". Please ensure that the same should match with the "Appeal Reference Number" entered in Part B.
A.	**Amount of TDS / TCS disputed in appeal or in appeal to be filed-**	This field shall be auto populated as A(i)+A(ii) and non-editable.
A(i)	**relating to issues, which have been decided in favour of Assessee in his case for any financial year by ITAT (and such order has not been subsequently reversed by the High Court) or High Court (and such order has not been subsequently reversed by the Supreme Court)**	Please enter the amount of TDS/ TCS which have been decided in favour of Assessee in his case for any financial year by ITAT (and such order has not been subsequently reversed by the High Court) or High Court (and such order has not been subsequently reversed by the Supreme Court)
A(ii)	**relating to issues other than A(i)**	Please enter the amount of TDS/ TCS related to other than amount mentioned in A(i).
B	**Tax effect of enhancement*, if any, by CIT(A)**	Please enter the TDS/ TCS effect of enhancement, if any, by CIT(A)
C	**Interest charged on disputed TDS / TCS**	Please enter the Interest charged on disputed TDS / TCS
D	**Penalty levied on disputed TDS / TCS**	Please enter the Penalty levied on disputed TDS / TCS
E	**TDS / TCS arrears (A+B+C+D)**	This field shall be auto populated as A+B+C+D and non-editable.
X	**Amount payable under DTVSV on or before 31.03.2020**	This field shall be auto populated as sum of below fields and non editable.
	If non search case 0.5*A(i) + A(ii) + B	If dispute is not related to search case then please enter TDS / TCS payable under DTVSV on or before 31.03.2020 and also ensure that this amount should not be less than 0.5*A(i) + A(ii) + B
	If search case 0.625*A(i) +1.25*A(ii) + 1.25*B	If dispute is related to search case then please enter TDS / TCS payable under DTVSV on or before 31.03.2020 and also ensure that this amount should not be less than 0.625*A(i) +1.25*A(ii) + 1.25*B.
Y	**Amount payable under DTVSV after 31.03.2020**	This field shall be auto populated as sum of below fields and non editable.
	If non search case 0.55*A(i) + 1.1*A(ii) + 1.1*B	If dispute is not related to search case then please enter TDS / TCS payable under DTVSV after 31.03.2020 and also ensure that this amount should not be less than 0.55*A(i) + 1.1*A(ii) + 1.1*B

	If search case 0.675*A(i) +1.35*A(ii) + 1.35*B	If dispute is not related to search case then please enter TDS / TCS payable under DTVSV after 31.03.2020 and also ensure that this amount should not be less than 0.675*A(i) +1.35*A(ii) + 1.35*B
	Add Row	If user is having more than one appeal pending with same combination for that FY, please click on add row and enter the details properly.
	Schedule II. To be filled in case appeal of Assessee is pending before ITAT as on 31.01.2020 or the time for filing appeal by the Assessee before ITAT has not expired as on 31.01.2020	Please fill the below details incase the appeal is related to "Disputed tax" and pending with "ITAT" filed by Assessee/Both
	Appeal reference number	Please enter the "Appeal Reference Number" for the appeal related to "Disputed tax" and pending with "ITAT" filed by Assessee/Both. Please ensure that the same should match with the "Appeal Reference Number" entered in Part B.
A.	**Amount of TDS / TCS disputed in appeal or in appeal to be filed-**	This field shall be auto populated as A(i)+A(ii) and non-editable.
A(i)	**relating to issues, which have been decided in favour of Assessee in his case for any financial year by High Court (and such order has not been subsequently reversed by the Supreme Court)**	Please enter the amount of TDS/ TCS which have been decided in favour of Assessee in his case for any financial year by High Court (and such order has not been subsequently reversed by the Supreme Court)
A(ii)	**relating to issues other than A(i)**	Please enter the amount of TDS/ TCS related to other than amount mentioned in A(i).
B	**Interest charged on disputed TDS / TCS**	Please enter the Interest charged on disputed TDS / TCS
C	**Penalty levied on disputed TDS / TCS**	Please enter the Penalty levied on disputed TDS / TCS
D	**TDS / TCS arrears (A+B+C)**	This field shall be auto populated as A+B+C and non-editable.
X	**Amount payable under DTVSV on or before 31.03.2020**	This field shall be auto populated as sum of below fields and non editable.
	If non search case 0.5*A(i) + A(ii)	If dispute is not related to search case then please enter TDS / TCS payable under DTVSV on or before 31.03.2020 and also ensure that this amount should not be less than 0.5*A(i) + A(ii)
	If search case 0.625*A(i) +1.25*A(ii)	If dispute is related to search case then please enter TDS / TCS payable under DTVSV on or before 31.03.2020 and also ensure that this amount should not be less than 0.625*A(i) +1.25*A(ii)
Y	**Amount payable under DTVSV after 31.03.2020**	This field shall be auto populated as sum of below fields and non editable.

	If non search case 0.55*A(i) + 1.1*A(ii)	If dispute is not related to search case then please enter TDS / TCS payable under DTVSV after 31.03.2020 and also ensure that this amount should not be less than 0.55*A(i) + 1.1*A(ii)
	If search case 0.675*A(i) +1.35*A(ii)	If dispute is not related to search case then please enter TDS / TCS payable under DTVSV after 31.03.2020 and also ensure that this amount should not be less than 0.675*A(i) +1.35*A(ii)
	Add Row	If user is having more than one appeal pending with same combination for that FY, please click on add row and enter the details properly.
	Schedule III. To be filled in case appeal of Department is pending before ITAT as on 31.01.2020 or the time to file appeal by the department in ITAT has not expired on 31.01.2020.	Please fill the below details incase the appeal is related to "Disputed tax" and pending with "ITAT" filed by "Department"
	Appeal reference number	Please enter the "Appeal Reference Number" for the appeal related to "Disputed tax" and pending with "ITAT" filed by "Department". Please ensure that the same should match with the "Appeal Reference Number" entered in Part B.
	Amount of TDS / TCS disputed in appeal or in appeal to be filed	Header
A	**TDS/TCS default for which appeal is filed or to be filed**	Please enter the amount of TDS/ TCS default for which appeal is filed or to be filed
B	**Interest charged on disputed TDS / TCS**	Please enter the Interest charged on disputed TDS / TCS
C	**Penalty levied on disputed TDS / TCS**	Please enter the Penalty levied on disputed TDS / TCS
D	**TDS / TCS arrears (A+B+C)**	This field shall be auto populated as A+B+C and non-editable.
X	**Amount payable under DTVSV on or before 31.03.2020**	This field shall be auto populated as sum of below fields and non editable.
	If non search case 0.5*A	If dispute is not related to search case then please enter TDS / TCS payable under DTVSV on or before 31.03.2020 and also ensure that this amount should not be less than 0.5*A
	If search case 0.625*A	If dispute is related to search case then please enter TDS / TCS payable under DTVSV on or before 31.03.2020 and also ensure that this amount should not be less than 0.625*A
Y	**Amount payable under DTVSV after 31.03.2020**	This field shall be auto populated as sum of below fields and non editable.
	If non search case 0.55*A	If dispute is not related to search case then please enter TDS / TCS payable under DTVSV after 31.03.2020 and also ensure that this amount should not be less than 0.55*A

	If search case 0.675*A	If dispute is not related to search case then please enter TDS / TCS payable under DTVSV after 31.03.2020 and also ensure that this amount should not be less than 0.675*A
	Add Row	If user is having more than one appeal pending with same combination for that FY, please click on add row and enter the details properly.
	Schedule IV. To be filled in case appeal or writ of Assessee is pending before High Court as on 31.01.2020 or the time for filing appeal or writ by the Assessee before High Court has not expired as on 31.01.2020	Please fill the below details incase the appeal is related to "Disputed tax" and pending with "High court" filed by "Assessee"
	Appeal reference number	Please enter the "Appeal Reference Number" for the appeal related to "Disputed tax" and pending with "High Court" filed by "Assessee". Please ensure that the same should match with the "Appeal Reference Number" entered in Part B.
	Amount of TDS / TCS disputed in appeal or in appeal to be filed	Header
A	**TDS/TCS default for which writ or appeal is filed or to be filed**	Please enter the amount of TDS/ TCS default for which writ or appeal is filed or to be filed
B	**Interest charged on disputed TDS / TCS**	Please enter the Interest charged on disputed TDS / TCS
C	**Penalty levied on disputed TDS / TCS**	Please enter the Penalty levied on disputed TDS / TCS
D	**TDS / TCS arrears (A+B+C)**	This field shall be auto populated as A+B+C and non-editable.
X	**Amount payable under DTVSV on or before 31.03.2020**	This field shall be auto populated as sum of below fields and non editable.
	If non search case A	If dispute is not related to search case then please enter TDS / TCS payable under DTVSV on or before 31.03.2020 and also ensure that this amount should not be less than amount at field A
	If search case 1.25*A	If dispute is related to search case then please enter TDS / TCS payable under DTVSV on or before 31.03.2020 and also ensure that this amount should not be less than 1.25*value at field A
Y	**Amount payable under DTVSV after 31.03.2020**	This field shall be auto populated as sum of below fields and non editable.
	If non search case 1.1*A	If dispute is not related to search case then please enter TDS / TCS payable under DTVSV after 31.03.2020 and also ensure that this amount should not be less than 1.1*A
	If search case 1.35*A	If dispute is not related to search case then please enter TDS / TCS payable under DTVSV after 31.03.2020 and also ensure that this amount should not be less than 1.35*A

	Add Row	If user is having more than one appeal pending with same combination for that FY, please click on add row and enter the details properly.
	Schedule V. To be filled in case appeal or writ of Department is pending before High Court as on 31.01.2020 or the time to file appeal or writ by the department in HC has not expired on 31.01.2020.	Please fill the below details incase the appeal is related to "Disputed tax" and pending with "High Court" filed by "Department"
	Appeal reference number	Please enter the "Appeal Reference Number" for the appeal related to "Disputed tax" and pending with "High Court" filed by "Department". Please ensure that the same should match with the "Appeal Reference Number" entered in Part B.
	Amount of TDS / TCS disputed in appeal or in appeal to be filed	Header
A	**TDS/TCS default for which writ or appeal is filed or to be filed**	Please enter the amount of TDS/ TCS default for which writ or appeal is filed or to be filed
B	**Interest charged on disputed TDS / TCS**	Please enter the Interest charged on disputed TDS / TCS
C	**Penalty levied on disputed TDS / TCS**	Please enter the Penalty levied on disputed TDS / TCS
D	**TDS / TCS arrears (A+B+C)**	This field shall be auto populated as A+B+C and non-editable.
X	**Amount payable under DTVSV on or before 31.03.2020**	This field shall be auto populated as sum of below fields and non editable.
	If non search case 0.5*A	If dispute is not related to search case then please enter TDS / TCS payable under DTVSV on or before 31.03.2020 and also ensure that this amount should not be less than 0.5* amount at field A
	If search case 0.625*A	If dispute is related to search case then please enter TDS / TCS payable under DTVSV on or before 31.03.2020 and also ensure that this amount should not be less than 0.625*value at field A
Y	**Amount payable under DTVSV after 31.03.2020**	This field shall be auto populated as sum of below fields and non editable.
	If non search case 0.55*A	If dispute is not related to search case then please enter TDS / TCS payable under DTVSV after 31.03.2020 and also ensure that this amount should not be less than 0.55*A
	If search case 0.675*A	If dispute is not related to search case then please enter TDS / TCS payable under DTVSV after 31.03.2020 and also ensure that this amount should not be less than 0.675*A

	Add Row	If user is having more than one appeal pending with same combination for that FY, please click on add row and enter the details properly.
	Schedule VI. To be filled in case appeal or writ or SLP of Assessee is pending before Supreme Court as on 31.01.2020 or the time for filing appeal or writ or SLP by the Assessee before Supreme Court has not expired as on 31.01.2020	Please fill the below details incase the appeal is related to "Disputed tax" and pending with "Supreme Court" filed by Assessee / Both
	Appeal reference number	Please enter the "Appeal Reference Number" for the appeal related to "Disputed tax" and pending with Supreme Court" filed by "Assessee" / Both. Please ensure that the same should match with the "Appeal Reference Number" entered in Part B.
	Amount of TDS / TCS disputed in appeal or in appeal to be filed	Header
A	**TDS/TCS default for which writ or appeal or SLP is filed or appeal / SLP to be filed**	Please enter the amount of TDS/ TCS default for which writ or appeal is filed or to be filed
B	**Interest charged on disputed TDS / TCS**	Please enter the Interest charged on disputed TDS / TCS
C	**Penalty levied on disputed TDS / TCS**	Please enter the Penalty levied on disputed TDS / TCS
D	**TDS / TCS arrears (A+B+C)**	This field shall be auto populated as A+B+C and non-editable.
X	**Amount payable under DTVSV on or before 31.03.2020**	This field shall be auto populated as sum of below fields and non editable.
	If non search case A	If dispute is not related to search case then please enter TDS / TCS payable under DTVSV on or before 31.03.2020 and also ensure that this amount should not be less than amount at field A
	If search case 1.25*A	If dispute is related to search case then please enter TDS / TCS payable under DTVSV on or before 31.03.2020 and also ensure that this amount should not be less than 1.25*value at field A
Y	**Amount payable under DTVSV after 31.03.2020**	This field shall be auto populated as sum of below fields and non editable.
	If non search case 1.1*A	If dispute is not related to search case then please enter TDS / TCS payable under DTVSV after 31.03.2020 and also ensure that this amount should not be less than 1.1*A
	If search case 1.35*A	If dispute is not related to search case then please enter TDS / TCS payable under DTVSV after 31.03.2020 and also ensure that this amount should not be less than 1.35*A

	Add Row	If user is having more than one appeal pending with same combination for that FY, please click on add row and enter the details properly.
	Schedule VII. To be filled in case appeal or writ or SLP of Department is pending before Supreme Court as on 31.01.2020 or the time to file appeal or writ or SLP by the department in SC has not expired on 31.01.2020.	Please fill the below details incase the appeal is related to "Disputed tax" and pending with Supreme Court" filed by "Department" / Both
	Appeal reference number	Please enter the "Appeal Reference Number" for the appeal related to "Disputed tax" and pending with "Supreme Court" filed by "Department" / Both. Please ensure that the same should match with the "Appeal Reference Number" entered in Part B.
	Amount of TDS / TCS disputed in appeal or in appeal to be filed	Header
A	**TDS/TCS default for which writ or appeal or SLP is filed or appeal / SLP to be filed**	Please enter the amount of TDS/ TCS default for which writ or appeal is filed or to be filed
B	**Interest charged on disputed TDS / TCS**	Please enter the Interest charged on disputed TDS / TCS
C	**Penalty levied on disputed TDS / TCS**	Please enter the Penalty levied on disputed TDS / TCS
D	**TDS / TCS arrears (A+B+C)**	This field shall be auto populated as A+B+C and non-editable.
X	**Amount payable under DTVSV on or before 31.03.2020**	This field shall be auto populated as sum of below fields and non editable.
	If non search case 0.5*A	If dispute is not related to search case then please enter TDS / TCS payable under DTVSV on or before 31.03.2020 and also ensure that this amount should not be less than 0.5* amount at field A
	If search case 0.625*A	If dispute is related to search case then please enter TDS / TCS payable under DTVSV on or before 31.03.2020 and also ensure that this amount should not be less than 0.625*value at field A
Y	**Amount payable under DTVSV after 31.03.2020**	This field shall be auto populated as sum of below fields and non editable.
	If non search case 0.55*A	If dispute is not related to search case then please enter TDS / TCS payable under DTVSV after 31.03.2020 and also ensure that this amount should not be less than 0.55*A
	If search case 0.675*A	If dispute is not related to search case then please enter TDS / TCS payable under DTVSV after 31.03.2020 and also ensure that this amount should not be less than 0.675*A

	Add Row	If user is having more than one appeal pending with same combination for that FY, please click on add row and enter the details properly.
	Schedule VIII. To be filled in case revision application of Assessee u/s 264 is pending before PCIT/CIT as on 31.01.2020	Please fill the below details incase 'revision' application of Assessee u/s 264 is pending before 'PCIT/CIT'
	Appeal reference number	Please enter the "Appeal Reference Number" and please ensure that the same should match with the "Appeal Reference Number" entered in Part B.
	Amount of TDS / TCS disputed in revision application filed	Header
A	**TDS/TCS default for which revision application filed**	Please enter the TDS/TCS default for which revision application filed.
B	**Interest charged on disputed TDS / TCS**	Please enter the Interest charged on disputed TDS / TCS
C	**Penalty levied on disputed TDS / TCS**	Please enter the Penalty levied on disputed TDS / TCS
D	**TDS / TCS arrears (A+B+C)**	This field shall be auto populated as A+B+C and non-editable.
X	**Amount payable under DTVSV on or before 31.03.2020**	This field shall be auto populated as sum of below fields and non editable.
	If non search case A	If dispute is not related to search case then please enter TDS / TCS payable under DTVSV on or before 31.03.2020 and also ensure that this amount should not be less than A
	If search case 1.25*A	If dispute is related to search case then please enter TDS / TCS payable under DTVSV on or before 31.03.2020 and also ensure that this amount should not be less than 1.25*A
Y	**Amount payable under DTVSV after 31.03.2020**	This field shall be auto populated as sum of below fields and non editable.
	If non search case 1.1*A	If dispute is not related to search case then please enter TDS / TCS payable under DTVSV after 31.03.2020 and also ensure that this amount should not be less than 1.1*A
	If search case 1.35*A	If dispute is not related to search case then please enter TDS / TCS payable under DTVSV after 31.03.2020 and also ensure that this amount should not be less than 1.35*A
	Add Row	If user is having more than one appeal pending with same combination for that FY, please click on add row and enter the details properly.

	Schedule IX. To be filled in case arbitration or conciliation or mediation of Assessee is pending as on 31.01.2020	Please fill the below details in case the appeal is related to “Disputed tax” pending before arbitration or conciliation or mediation which is filed by "Assessee".
	Appeal reference number	Please enter the "Appeal Reference Number" for the appeal is pending before arbitration or conciliation or mediation which is filed by "Assessee". Please ensure that the same should match with the "Appeal Reference Number" entered in Part B.
	Amount of TDS / TCS disputed in appeal or in appeal to be filed	Header
A	**TDS/TCS default for which arbitration or conciliation or mediation has been filed**	Please enter the TDS/TCS default for which arbitration or conciliation or mediation has been filed
B	**Interest charged on disputed TDS / TCS**	Please enter the Interest charged on disputed TDS / TCS
C	**Penalty levied on disputed TDS / TCS**	Please enter the Penalty levied on disputed TDS / TCS
D	**TDS / TCS arrears (A+B+C)**	This field shall be auto populated as A+B+C and non-editable.
X	**Amount payable under DTVSV on or before 31.03.2020**	This field shall be auto populated as sum of below fields and non editable.
	If non search case C	If dispute is not related to search case then please enter tax payable under DTVSV on or before 31.03.2020 and also ensure that this amount should not be less than C
	If search case 1.25*C	If dispute is related to search case then please enter tax payable under DTVSV on or before 31.03.2020 and also ensure that this amount should not be less than 1.25*C
Y	**Amount payable under DTVSV after 31.03.2020**	This field shall be auto populated as sum of below fields and non editable.
	If non search case 1.1*C	If dispute is not related to search case then please enter tax payable under DTVSV after 31.03.2020 and also ensure that this amount should not be less than 1.1*C
	If search case 1.35*C	If dispute is not related to search case then please enter tax payable under DTVSV after 31.03.2020 and also ensure that this amount should not be less than 1.35*C
	Add Row	If user is having more than one appeal pending with same combination for that FY, please click on add row and enter the details properly.

FIELD WISE INSTRUCTIONS FOR FILLING ANNEXURE C

Note : If appellant is having more than one appeal pending with same combination for that AY, please click on add row and enter the details accordingly.

Sl.no. in Form	Field	Instructions
	C. Schedule applicable where declaration relates to disputed penalty, interest or fee only (Applicable for PAN & TAN)	Incase of PAN / TAN appeal is related to "Disputed Penalty" or "Disputed Interest" or "Disputed Fee", this schedule need to be filled. Please ensure to fill the details regarding each appeal in different tables by using add row.
	Schedule I. To be filled in case appeal of Assessee is pending before CIT(A) as on 31.01.2020 or the time for filing appeal before CIT(A) has not expired as on 31.01.2020	Please fill the below details incase the appeal is related to "Disputed Penalty" or "Disputed Interest" or "Disputed Fee" and pending with "CIT(A)" filed by "Assessee". If appeal is pending for all "Disputed Penalty", "Disputed Interest" & "Disputed Fee", then click on "Add row" and enter details separately against each appeal reference number.
	Appeal reference number	Please enter the "Appeal Reference Number" for the appeal pending with "CIT(A)" filed by "Assessee" with respect to "Disputed Penalty" or "Disputed Interest" or "Disputed Fee". Please ensure that the same should match with the "Appeal Reference Number" entered in Part B for the same combination.
A	**Total amount of penalty / interest / fees per order against which appeal filed or to be filed**	Please enter the total amount of penalty / interest / fees as per order against which appeal filed or to be filed
B	**Disputed amount of penalty / interest / fee out of A**	This field shall be auto populated as B(i)+B(ii) and non-editable.
B(i)	**relating to issues, which have been decided in favour of Assessee in his case for any assessment year by ITAT (and such order has not been subsequently reversed by the High Court) or High Court (and such order has not been subsequently reversed by the Supreme Court)**	Please enter the amount of disputed penalty / interest / fee which have been decided in favour of Assessee in his case for any financial year by ITAT (and such order has not been subsequently reversed by the High Court) or High Court (and such order has not been subsequently reversed by the Supreme Court)
B(ii)	**relating to issues other than B(i)**	Please enter the amount of disputed penalty / interest / fee related to other than amount mentioned in B(i).

C	**Penalty or interest or fee proposed to be enhanced by CIT(A)**	Please enter the amount of Penalty or interest or fee proposed to be enhanced by CIT(A)
D	**Tax arrears (B(i)+B(ii)+C)**	This field shall be auto populated as B(i)+B(ii)+C and non-editable.
X	**Amount payable under DTVSV on or before 31.03.2020 = 0.125*B(i) + 0.25B(ii) + 0.25*C**	This field shall be auto populated as 0.125*B(i) + 0.25B(ii) + 0.25*C and non-editable.
Y	**Amount payable under DTVSV after 31.03.2020 = 0.15*B(i) + 0.3*B(ii) + 0.3*C**	This field shall be auto populated as 0.15*B(i) + 0.3*B(ii) + 0.3*C and non-editable.
	Add Row	If user is having more than one appeal pending with same combination for that AY/FY, please click on add row and enter the details properly.
	Schedule II. To be filled in case appeal of Assessee is pending before ITAT as on 31.01.2020 or the time for filing appeal by the Assessee before ITAT has not expired as on 31.01.2020	Please fill the below details incase the appeal is related to "Disputed Penalty" or "Disputed Interest" or "Disputed Fee" and pending with "ITAT" filed by "Assessee" or "both". If appeal is pending for all "Disputed Penalty", "Disputed Interest" & "Disputed Fee", then click on "Add row" and enter details separately against each appeal reference number.
	Appeal reference number	Please enter the "Appeal Reference Number" for the appeal pending with "ITAT" filed by "Assessee/ Both" with respect to "Disputed Penalty" or "Disputed Interest" or "Disputed Fee". Please ensure that the same should match with the "Appeal Reference Number" entered in Part B for the same combination.
A	**Total amount of penalty / interest / fee as per order against which appeal has been filed or to be filed**	Please enter the total amount of penalty / interest / fees as per order against which appeal filed or to be filed
B	**Disputed penalty / interest / fee due to appeal by Assessee -**	This field shall be auto populated as B(i)+B(ii) and non-editable.
B(i)	**relating to issues, which have been decided in favour of Assessee in his case for any assessment year by High Court (and such order has not been subsequently reversed by the Supreme Court)**	Please enter the amount of disputed penalty / interest / fee which have been decided in favour of Assessee in his case for any assessment year by High Court (and such order has not been subsequently reversed by the Supreme Court)
B(ii)	**relating to issues other than B(i)**	Please enter the amount of disputed penalty / interest / fee related to other than amount mentioned in B(i).
C	**Tax arrears (B(i) + B(ii))**	This field shall be auto populated as B(i)+B(ii) and non-editable.
X	**Amount payable under DTVSV on or before 31.03.2020 = 0.125*B(i) + 0.25*B(ii)**	This field shall be auto populated as 0.125*B(i) + 0.25*B(ii) and non-editable.

Y	**Amount payable under DTVSV after 31.03.2020 = 0.15*B(i) + 0.3*B(ii)**	This field shall be auto populated as 0.15*B(i) + 0.3*B(ii) and non-editable.
	Add Row	If user is having more than one appeal pending with same combination for that AY/FY, please click on add row and enter the details properly.
	Schedule III. To be filled in case appeal of Department is pending before ITAT as on 31.01.2020 or the time for filing appeal by the department before ITAT has not expired as on 31.01.2020	Please fill the below details incase the appeal is related to "Disputed Penalty" or "Disputed Interest" or "Disputed Fee" and pending with "ITAT" filed by "Department" or "both". If appeal is pending for all "Disputed Penalty", "Disputed Interest" & "Disputed Fee", then click on "Add row" and enter details separately against each appeal reference number.
	Appeal reference number	Please enter the "Appeal Reference Number" for the appeal pending with "ITAT" filed by Department / Both" with respect to "Disputed Penalty" or "Disputed Interest" or "Disputed Fee". Please ensure that the same should match with the "Appeal Reference Number" entered in Part B for the same combination.
A	**Total amount of penalty/interest/fee as per order against which appeal filed or to be filed**	Please enter the total amount of penalty / interest / fees as per order against which appeal filed or to be filed
B	**Disputed penalty / interest / fee relating to issues on which appeal has been filed or to be filed**	Please enter 'Disputed penalty / interest / fee' relating to issues on which appeal has been filed or to be filed
C	**Tax arrears (B)**	This field shall be auto populated as B and non-editable.
X	**Amount payable under DTVSV on or before 31.03.2020 = 0.125*B**	This field shall be auto populated as 0.125*B and non-editable.
Y	**Amount payable under DTVSV after 31.03.2020 = 0.15*B**	This field shall be auto populated as 0.15*B and non-editable.
	Add Row	If user is having more than one appeal pending with same combination for that AY/FY, please click on add row and enter the details properly.
	Schedule IV. To be filled in case appeal or writ of Assessee is pending before High Court as on 31.01.2020 or time for filing appeal or writ by the Assessee before High Court has not expired as on 31.01.2020	Please fill the below details incase the appeal is related to "Disputed Penalty" or "Disputed Interest" or "Disputed Fee" and pending with High court filed by "Assessee" or "both". If appeal is pending for all "Disputed Penalty", "Disputed Interest" & "Disputed Fee", then click on "Add row" and enter details separately against each appeal reference number.

	Appeal reference number	Please enter the "Appeal Reference Number" for the appeal pending with High Court and filed by Assessee / Both" with respect to "Disputed Penalty" or "Disputed Interest" or "Disputed Fee". Please ensure that the same should match with the "Appeal Reference Number" entered in Part B for the same combination.
A	**Total amount of penalty / interest / fee as per order against which appeal or writ has been filed or to be filed**	Please enter the total amount of penalty / interest / fees as per order against which appeal or writ has been filed or to be filed
B	**Disputed penalty / interest / fee due to appeal by Assessee**	Please enter 'Disputed penalty / interest / fee due to appeal by Assessee
C	**Tax arrears (B)**	This field shall be auto populated as B and non-editable.
X	**Amount payable under DTVSV on or before 31.03.2020 = 0.25*B**	This field shall be auto populated as 0.25*B and non-editable.
Y	**Amount payable under DTVSV after 31.03.2020 = 0.3*B**	This field shall be auto populated as 0.3*B and non-editable.
	Add Row	If user is having more than one appeal pending with same combination for that AY/FY, please click on add row and enter the details properly.
	Schedule V. To be filled in case appeal or writ of Department is pending before High Court as on 31.01.2020 or the time for filing appeal or writ by the department before High Court has not expired as on 31.01.2020	Please fill the below details incase the appeal is related to "Disputed Penalty" or "Disputed Interest" or "Disputed Fee" and pending with High court filed by Department or "both". If appeal is pending for all "Disputed Penalty", "Disputed Interest" & "Disputed Fee", then click on "Add row" and enter details separately against each appeal reference number.
	Appeal reference number	Please enter the "Appeal Reference Number" for the appeal pending with High Court and filed by Department / Both" with respect to "Disputed Penalty" or "Disputed Interest" or "Disputed Fee". Please ensure that the same should match with the "Appeal Reference Number" entered in Part B for the same combination.
A	**Total amount of penalty / interest / fee as per order against which appeal or writ has been filed or to be filed**	Please enter the total amount of penalty / interest / fees as per order against which appeal or writ has been filed or to be filed
B	**Disputed penalty / interest / fee on issues raised in appeal**	Please enter 'Disputed penalty / interest / fee due to appeal by Assessee
C	**Tax arrears (B)**	This field shall be auto populated as B and non-editable.
X	**Amount payable under DTVSV on or before 31.03.2020 = 0.125*B**	This field shall be auto populated as 0.125*B and non-editable.

Y	**Amount payable under DTVSV after 31.03.2020 = 0.15*B**	This field shall be auto populated as 0.15*B and non-editable.
	Add Row	If user is having more than one appeal pending with same combination for that AY/FY, please click on add row and enter the details properly.
	Schedule VI. To be filled in case appeal or writ or SLP of Assessee is pending before Supreme Court as on 31.01.2020 or the time for filing appeal or writ or SLP by the Assessee before Supreme Court has not expired as on 31.01.2020	Please fill the below details incase the appeal is related to "Disputed Penalty" or "Disputed Interest" or "Disputed Fee" and pending with Supreme court filed by "Assessee" or "both". If appeal is pending for all "Disputed Penalty", "Disputed Interest" & "Disputed Fee", then click on "Add row" and enter details separately against each appeal reference number.
	Appeal reference number	Please enter the "Appeal Reference Number" for the appeal pending with Supreme Court and filed by Assessee / Both" with respect to "Disputed Penalty" or "Disputed Interest" or "Disputed Fee". Please ensure that the same should match with the "Appeal Reference Number" entered in Part B for the same combination.
A	**Total amount of penalty / interest / fee as per order against which appeal or writ or SLP has been filed or to be filed**	Please enter Total amount of penalty / interest / fee as per order against which appeal or writ or SLP has been filed or to be filed
B	**Disputed penalty / interest / fee due to appeal by Assessee**	Please enter Disputed penalty / interest / fee due to appeal by Assessee
C	**Tax arrears (B)**	This field shall be auto populated as B and non-editable.
X	**Amount payable under DTVSV on or before 31.03.2020 = 0.25*B**	This field shall be auto populated as 0.25*B and non-editable.
Y	**Amount payable under DTVSV after 31.03.2020 = 0.3*B**	This field shall be auto populated as 0.3*B and non-editable.
	Add Row	If user is having more than one appeal pending with same combination for that AY/FY, please click on add row and enter the details properly.
	Schedule VII. To be filled in case appeal or writ or SLP of Department is pending before Supreme Court as on 31.01.2020 or time for filing appeal or writ or SLP by the department before Supreme Court has not expired as on 31.01.2020	Please fill the below details incase the appeal is related to "Disputed Penalty" or "Disputed Interest" or "Disputed Fee" and pending with Supreme court filed by Department or "both". If appeal is pending for all "Disputed Penalty", "Disputed Interest" & "Disputed Fee", then click on "Add row" and enter details separately against each appeal reference number.

	Appeal reference number	Please enter the "Appeal Reference Number" for the appeal pending with Supreme Court and filed by Department / Both" with respect to "Disputed Penalty" or "Disputed Interest" or "Disputed Fee". Please ensure that the same should match with the "Appeal Reference Number" entered in Part B for the same combination.
A	**Total amount of penalty / interest / fee as per order against which appeal or writ or SLP has been filed or to be filed**	Please enter Total amount of penalty / interest / fee as per order against which appeal or writ or SLP has been filed or to be filed
B	**Disputed penalty / interest / fee on issues raised in appeal**	Please enter Disputed penalty / interest / fee on issues raised in appeal
C	**Tax arrears (B)**	This field shall be auto populated as B and non-editable.
X	**Amount payable under DTVSV on or before 31.03.2020 = 0.125*B**	This field shall be auto populated as 0.125*B and Non-editable.
Y	**Amount payable under DTVSV after 31.03.2020 = 0.15*B**	This field shall be auto populated as 0.15*B and Non-editable.
	Add Row	If appellant is having more than one appeal pending with same combination for that AY/FY, please click on add row and enter the details properly.
	Schedule VIII. To be filled in case revision application of assessee u/s 264 is pending before PCIT/CIT as on 31.01.2020	Please fill the below details incase the appeal is related to "Disputed Penalty" or "Disputed Interest" or "Disputed Fee" and pending with CIT/PCIT filed by Assessee. If appeal is pending for all "Disputed Penalty", "Disputed Interest" & "Disputed Fee", then click on "Add row" and enter details separately against each appeal reference number.
	Appeal reference number	Please enter the "Appeal Reference Number" for the appeal pending with CIT/PCIT and filed by Assessee with respect to "Disputed Penalty" or "Disputed Interest" or "Disputed Fee". Please ensure that the same should match with the "Appeal Reference Number" entered in Part B for the same combination.
A	**Total amount of penalty / interest / fee as per order against which revision application filed**	Please enter Total amount of penalty / interest / fee as per order against which revision application filed.
B	**Disputed penalty / interest / fee on issues raised in revision application**	Please enter Disputed penalty / interest / fee on issues raised in appeal
C	**Tax arrears (B)**	This field shall be auto populated as B and non-editable.
X	**Amount payable under DTVSV on or before 31.03.2020 (0.25*B)**	This field shall be auto populated as 0.25*B and Non-editable.

Y	**Amount payable under DTVSV after 31.03.2020 (0.3*B)**	This field shall be auto populated as 0.3*B and Non-editable.
	Add Row	If appellant is having more than one appeal pending with same combination for that AY/FY, please click on add row and enter the details properly.
	Schedule IX. To be filled in case arbitration or conciliation or mediation of assessee is pending as on 31.01.2020	Please fill the below details incase the appeal is related to "Disputed Penalty" or "Disputed Interest" or "Disputed Fee" and pending with Arbitration/Conciliation/Mediation filed by assessee. If appeal is pending for all "Disputed Penalty", "Disputed Interest" & "Disputed Fee", then click on "Add row" and enter details separately against each appeal reference number.
	Appeal reference number	Please enter the "Appeal Reference Number" for the appeal pending with Department or "both". and filed by assessee with respect to "Disputed Penalty" or "Disputed Interest" or "Disputed Fee". Please ensure that the same should match with the "Appeal Reference Number" entered in Part B for the same combination.
A	**Total amount of penalty / interest / fee as per order against which arbitration or conciliation or mediation has been filed**	Please enter Total amount of penalty / interest / fee as per order against arbitration or conciliation or mediation has been filed.
B	**Disputed penalty / interest / fee on issues raised in arbitration or conciliation or mediation**	Please enter Disputed penalty / interest / fee on issues raised in appeal
C	**Tax arrears (B)**	This field shall be auto populated as B and non-editable.
X	**Amount payable under DTVSV on or before 31.03.2020 = 0.25*C**	This field shall be auto populated as 0.25*B and Non-editable.
Y	**Amount payable under DTVSV after 31.03.2020 = 0.30*C**	This field shall be auto populated as 0.30*B and Non-editable.
	Add Row	If appellant is having more than one appeal pending with same combination for that AY/FY, please click on add row and enter the details properly.

FIELD WISE INSTRUCTIONS FOR FILLING ANNEXURE D

Sl.no. in Form	Field	Instructions
	Schedule D : In case the appellant opt not to pay tax on addition reducing loss/depreciation or increasing income under MAT then the relevant column of the following schedule is to be filled up	Please fill this table if applicable.
	Unabsorbed loss	Column header
	Unabsorbed depreciation	Column header
	MAT Credit	Column header
	The following fields shall be provided to the above column headings	
A	**Brought forward as claimed by assessee (A)**	Please enter brought forward of "Unabsorbed loss", "Unabsorbed depreciation" and "MAT Credit" in respective column.
B	**Carried forward as claimed by assessee (B)**	Please enter carried forward of "Unabsorbed loss", "Unabsorbed depreciation" and "MAT Credit" in respective column.
C	**Disputed income (C)**	Please enter disputed income related to "Unabsorbed loss", "Unabsorbed depreciation" and "MAT Credit" in respective column.
D	**Brought forward as per order of income-tax authorities (D)**	Please enter brought forward of "Unabsorbed loss", "Unabsorbed depreciation" and "MAT Credit" in respective column as per order of income tax authorities.
E	**Carried forward as per order of income-tax authorities (E)**	Please enter carried forward of "Unabsorbed loss", "Unabsorbed depreciation" and "MAT Credit" in respective column as per order of income-tax authorities.

FIELD WISE INSTRUCTIONS FOR FILLING VERIFICATION

Field	Instructions
VERIFICATION	
I	This field will be auto populated and Non-editable.
son/daughter of Shri ....solemnly declare that to the best of my knowledge and belief the information given in this declaration is correct and complete and is in accordance with the provisions of the Direct Tax Vivad se Vishwas Act, 2020.	This field will be auto populated and Non-editable.
I further declare that I am making this declaration in my capacity as........................	Below dropdowns to be provided : Self Karta Managing Partner Designated Partner Partner Managing Director Director Trustee Executor Principal officer Representative Assessee Authorised Signatory
and that I am competent to make this declaration and verify it. I am holding permanent account number..........................	This field will be auto populated and Non-editable.
Aadhaar number.............(if allotted)	Please enter the Aadhaar number, if allotted .
Place	Please enter the place.
Date	System date should be auto populated and non editable
Name and signature of the declarant	Please submit the Form with DSC/ EVC as applicable.

INSTRUCTIONS TO FILL FORM 1

FIELD WISE INSTRUCTIONS FOR FILLING FORM 2

Field	Instructions
I..................................	This field will be auto populated and Non-editable.
Son/daughter of Shri............................	This field will be auto populated and Non-editable.
having PAN/TAN..	This field will be auto populated and Non-editable.
/Aadhaar number ------------------	This field shall be auto-populated and non-editable.
having decided to avail the benefit of the Direct Tax Vivad se Vishwas Act, 2020 do hereby voluntarily waive all my rights, whether direct or indirect, to seek or pursue any remedy or any claim in relation to the tax-arrear which may otherwise be available to me under any law for the time being in force, in equity, by statute or under any agreement entered into by India with any other country or territory outside India whether for protection of investment or otherwise.	Static content
I..................................	This field will be auto populated and Non-editable.
Son/daughter of Shri............................	This field will be auto populated and Non-editable.
designation............................	Below dropdowns to be provided : Karta Managing Partner Designated Partner Partner Managing Director Director Trustee Executor Principal officer Representative Assessee Authorised Signatory
on behalf of	This field will be auto populated and Non-editable.

having PAN/TAN	This field will be auto populated and Non-editable.
/Aadhaar number	This field will be auto populated and Non-editable.
being duly authorised and competent in this regard, the................................	This field will be auto populated and Non-editable.
having decided to avail the benefit of the Direct Tax Vivad se Vishwas Act, 2020 do hereby voluntarily waive all its rights, whether direct or indirect, to seek or pursue any remedy or any claim in relation to the tax-arrear which may otherwise be available to me under any law for the time being in force, in equity, by statute or under any agreement entered into by India with any other country or territory outside India whether for protection of investment or otherwise.	Static content
The above undertaking is irrevocable. **I also confirm that I am aware of all the consequences of this undertaking.**	Static content
Place..................	Please enter the place.
Date	System date shall be auto populated and non-editable.
Signature	Please submit the Form with DSC/ EVC as applicable.

FORM-1
(see rule 3)
Form for filing declaration

PART A – GENERAL INFORMATION

PAN / Aadhaar No.		**Name of appellant**	**TAN**		**Mobile No.**
Email Address					

INFORMATION RELATING TO ELIGIBILITY

	Whether the applicant is appellant in terms of section 2 of the Direct Tax Vivad se Vishwas Act, 2020 (DTVSV) and is not ineligible to apply in terms of section 9 of DTVSV?	**Yes**	**No**
	Option exercised by Appellant **Whether opting to pay tax on reduction of losses or depreciation or MAT credit** **If Yes go to relevant schedule under A; If No fill up schedule D**		

PART B – INFORMATION RELATING TO DISPUTE

Nature of tax arrear	Disputed tax/ Disputed Interest/ Disputed Penalty/ Disputed Fee	**Details of pending* appeal / writ / SLP / DRP Objections / Revision application/Arbitration/Conciliation/Mediation–** (1) Whether Appeal /objection/revision/Writ / SLP/Arbitration/Conciliation/Mediation? (2) Appellate Forum – CIT(A) / DRP/CIT/PCIT/ITAT / HC / SC (3) Whether already filed? – Yes/No (4) If No, date on which time-limit for filing expires in case of assessee (5) If yes, filed by – (Tick the relevant option) – Assessee / Department / Both (6) Date on filing (7) Reference number (8) Whether DRP case? (9) If yes, whether directions passed by DRP on or before 31.1.2020? (10) If yes, whether order passed by AO? (If yes, not eligible) (11) Whether revision application case? (12) If yes, date of filing ***Pending also include to be filed**	**(Drop down to be provided in e-filing utility)** Based on the combination of nature of disputed tax, appellate forum and appellant relevant schedule will be filled by the declarant
Details of order by which tax arrear determined (1) Assessment Year / Financial Year (2) Section under which order passed (there could be multiple sections for same assessment year) (3) Income-tax authority / Appellate Forum who passed the order (there could be multiple orders for same assessment year) (4) Date on which order passed (there could be multiple dates for same assessment year) (5) Whether search case with disputed tax less than Rs. 5 crores in the assessment year? (information flag relevant for rate at which amount payable is to be computed)	**(Drop down to be provided in the e-utility)**	**If declaration is with respect to appeal, writ, SLP, arbitration, conciliation or mediation for disputed tax including disputed TDS/TCS appeal,is there pending appeal, writ or SLP for interest or penalty imposed in relation to such disputed tax - YES/ NO**	If yes, give details of such appeal, writ or SLP.(details to be captured in e-filing utility)

PART C – INFORMATION RELATED TO TAX ARREARS

(i)	**Tax arrears (as per schedule)**	

PART D – INFORMATION RELATED TO AMOUNT PAYABLE

(ii)	**Total amount payable under DTVSVif paid on or before 31.3.2020**	**Pick up from X from relevant schedule (in case of both assessee and deptt appeal, add them up)**
(ii)	**Total amount payable under DTVSV if paid after 31.03.2020**	**Pick up from Y from relevant schedule (in case of both assessee and deptt appeal, add them up)**

PART E – INFORMATION RELATED TO PAYMENTS AGAINST TAX ARREAR

(i)	**Whether the declarant has made any payment against tax arrears before filing of declaration?**		**Yes**	**No**
(ii)	**If yes, please fill following details**			
S. No.	**Date of payment**	**Amount**	**BSR Code**	
1.				
(iii)	**Total payments against tax arrears**			
Part F	**Net amount payable/refundable by the appellant: Part D (i) or D (ii), as the case may be, less Part E (iii)**			

VERIFICATION

I ....(name in block letters) son/daughter of Shri .... solemnly declare that to the best of my knowledge and belief the information given in this declaration is correct and complete and is in accordance with the provisions of the Direct Tax Vivad se Vishwas Act, 2020.

I further declare that I am making this declaration in my capacity as (drop down to be provided) .... and that I am competent to make this declaration and verify it. I am holding permanent account number / Aadhaar No. _______ (if allotted)

Place ....

....
Date .... Name and signature of the declarant

Form-2
[See rule 3(2)]

UNDERTAKING UNDER SUB-SECTION (5) OF SECTION 4 OF THE DIRECT TAX VIVAD SE VISHWAS ACT, 2020 (3 of 2020)

THE DIRECT TAX VIVAD SE VISHWAS RULES, 2020

To,

The Designated Authority
....
....

Sir/Madam,

*I, ...(name in block letters) son/daughter of Shri .... having PAN/Aadhaar number/TAN………………………………………having decided to avail the benefit of the Direct Tax Vivad se Vishwas Act, 2020do hereby voluntarily waive all my rights, whether direct or indirect, to seek or pursue any remedy or any claim in relation to the tax arrear which may otherwise be available to me under any law for the time being in force, in equity, by statute or under any agreement entered into by India with any country or territory outside India whether for protection of investment or otherwise.

*I, ……………………………………………(name in block letters) son/daughter of Shri ....designation…………………………………..on behalf of ……………………………. (name of declarant) having PAN/Aadhaar number/TAN ………………………….being duly authorised and competent in this regard, the……………………………. (name of declarant) having decided to avail the benefit of the Direct Tax Vivad se Vishwas Act, 2020 do hereby voluntarily waive all its rights, whether direct or indirect, to seek or pursue any remedy or any claim in relation to the tax arrear which may otherwise be available to me under any law for the time being in force, in equity, by statute or under any agreement entered into by India with any country or territory outside India whether for protection of investment or otherwise.

The above undertaking is irrevocable.

I also confirm that I am aware of all the consequences of this undertaking.

Place: ……………..

……………..
Signature/Verification

Date: ……………..

Note:
*Strike off whichever is not applicable.
The undertaking is to be furnished in respect of tax arrear along with the declaration in Form-1.

Form-3
[See rule 4]

FORM FOR CERTIFICATE UNDER SUB-SECTION (1) OF SECTION 5 OF THE DIRECT TAX VIVAD SE VISHWAS ACT, 2020 (3 of 2020)

THE DIRECT TAX VIVAD SE VISHWAS RULES, 2020

Whereas Mr./Mrs./M/s.................................... (hereinafter referred to as the declarant) having PAN/Aadhaar number/TAN………………………………..has filed a declaration under section 4of the Act;

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 5 of the Act and after considerationof relevant material, the following amounts are hereby determined to be payable by the declarant towards full and final settlement of the tax arrear covered by the said declaration under the Act:

Sl. No.	**Assessment year / Financial year**	**Details of dispute settled**	**Nature of tax arrear (disputed tax / disputed penalty / disputed interest / disputed fee)**	**Tax arrear (Rs.)**	**Amount payable under section 3 (Rs.)**	**Amount already paid against tax arrear**	**Balance amount payable / refundable after adjusting amount already paid**
(1)	**(2)**	**(3)**	**(4)**	**(5)**	**(6)**	**(7)**	**(8) = (6) – (7)**

The declarant is hereby directed to make the payment of sum payable, if any, as per column (7) above within thirty days from the date of receipt of this certificate.

In case of non-payment of amount payable within the said period, the declaration under Form-1 shall be treated as void and shall be deemed never to have been made.

Certificate No. ……….

Place ....
Date ....

………..
(Designated Authority)

Form-4
[See rule 5]

INTIMATION OF PAYMENT UNDER SUB-SECTION (2) OF SECTION 5OF THE DIRECT TAX VIVAD SE VISHWAS ACT, 2020 (3 of 2020)

THE DIRECT TAX VIVAD SE VISHWAS RULES, 2020

To,

The Designated Authority
....
....

Sir/Madam,

1. Pursuant to the certificate received from designated authority in Form-3vide certificate No.__________________dated_____ in respect of ___________________________________ ____(Name of the declarant)______________PAN/Aadhaar number/TAN __________________for A.Y./ F.Y.______________, the detail of payments made is as under:

Sl.	**BSR Code of Bank**	**Date of Deposit** ***(DD/MM/YYYY)***	**Serial Number of Challan**	**Amount (Rs)**
(1)	**(2)**	**(3)**	**(4)**	**(5)**

2. The appeal, objections, application, writ petition, special leave petition, arbitration, conciliation, mediation or claim has been withdrawn (please upload proof of withdrawal with number and forum thereof).

Place: ……………..

Date: ……………..

Form-5
[See rule 7]

ORDER FOR FULL AND FINAL SETTLEMENT OF TAX ARREAR UNDER SECTION 5 (2) READ WITH SECTION 6OF THE DIRECT TAXVIVAD SE VISHWAS ACT, 2020 (3 of 2020)

THE DIRECT TAX VIVAD SE VISHWAS RULES, 2020

Whereas...(Name and PAN/Aadhaar number/TAN of the declarant)(hereinafter referred to as declarant) had made a declaration under section 4 of the Act;

And whereas the designated authority by Certificate No. ……………….dated .... determined the amount of .... rupees payable by / refundable to the declarant in accordance with the provisions of the Act and granted a certificate setting forth therein the particulars of the tax arrear and the amount payable / refundable after such determination towards full and final settlement of tax arrear;

Now, therefore, in exercise of the powers conferred by sub-section (2) of section 5 read with section 6 of the Act, it is hereby certified that-

(a) a sum of Rs. ………… has been paid by the declarant towards full and final settlement of tax arrear determined in the order No. ………………….dated ....; and

(b) the immunity is granted subject to the provisions contained in the Act, from instituting any proceeding for prosecution for any offence under the Income-tax Act or from the imposition of penalty under the said enactment[as per section 6 of the Act], in respect of the tax arrear as detailed in the table below:

Assessment year/ Financial year	**Details of dispute settled**	**Nature of tax arrear(disputed tax / disputed penalty / disputed interest / disputed fee)**	**Amount of tax arrear**

It is hereby clarified that making a declaration under this Act shall not amount to conceding the tax position and it shall not be lawful for the income-tax authority or the declarant being a party in appeal or writ petition or special leave petition to contend that the declarant or the income-tax authority, as the case may be, has acquiesced in the decision on the disputed issue by settling the dispute.

Place ....
Date ....   (Designated Authority)

To

(1) The declarant
(2) Assessing Officer
(3) Concerned Principal Commissioner of Income-tax
(4) Concerned Appellate Forum

Note: Strike-off whatever is not applicable.

[Notification No.___/2020,F.No./ IT(A)/1/2020-TPL]

(Ankur Goyal)
Under Secretary to the Government of India

FAQs on Filling forms under Vivad Se Vishwas Scheme

Q1: As per the form, the Assessee is required to mention reference number of appeal filed by it. When the matter is pending with CIT(A), Appeal No. may not be available with Assessee, as notice might not have been issued. Whether acknowledgement number of e-appeal can be mentioned?

Reply : The label of "Appeal Reference Number" may be treated as "Appeal Reference Number / Acknowledgment Number" in all schedules and in Part B "Reference Number" as "Reference Number / Acknowledgment Number"

Q2: When Hon'ble ITAT has decided the appeal before 31st January, 2020 and time limit for filing appeal has not yet expired and as per form when due date of filing of appeal is mentioned, Assessee cannot proceed to file details regarding disputed tax. Only when appeal number is mentioned, then only Assessee can fill up necessary schedule.

Reply: Department has enabled the schedules in above case on 26th March, 2020. Updated online Form is available on e-Filing portal.

Q3: As per Question-Answer No. 7 of FAQ, if appellate authority has set aside an order, (except where assessment is cancelled with a direction that assessment is to be framed de novo), to the file of AO for giving proper opportunity, Assessee would be eligible to avail of Vivad Se Vishwas. However, in the prescribed form, no tab or schedule for such cases are available.

Reply: Declarant can fill the required details in Part B itself mentioning that the appeal is pending with CIT(A), as explained in FAQ No 7 issued by CBDT vide Circular 7/2020 dt 4th March 2020

Q4: As per the Scheme once the declaration made by Assessee is accepted by designated authority and Form 3 is issued, the declarant shall pay the amount determined within 15 days of receipt of certificate and intimate the details of such payment to the designated authority. As per the Scheme Assessee has an option for making payment on or after 1st April, 2020 but before the last date after making additional payment as prescribed. Suppose, form No. 3 is issued by designated authority on or before 31st March, 2020, Assessee can pay taxes along with additional amount before the last date even if 15 days have lapsed or the form will be void.

Reply: As per the scheme, the declarant has to pay tax and intimate the same within 15 days of issue of Form 3.

Q5: How the TDS deductors will file in case they don't have PAN?? Kindly clarify as they can't login into e-filing website and they don't have facility on cpc-tds. Kindly guide.

Reply: Deductors have to login using TAN. They can do so in a similar manner when they filed appeal in TDS cases or how they file TDS statements on e-filing portal -they use their TAN as user ID. Taxpayers using their PAN based login cannot file TDS related Form 1. **The respective deductors have to login using TAN as user ID in the e-Filing portal.**

Q6: What has to be entered in the Part E(iv)- Refund?

Reply: In the Form 1, what is visualized in Part E is the reporting of claim of tax payment under Minor head 400 (incl Adjustment RO) after the assessment order is passed. Therefore, there is no requirement of TDS or prepaid taxes - advance tax or SAT. Since any RO adjusted against demand has a corresponding challan, same has to be reflected under tax payment as Regular Assessment Tax (Minor head 400).

The E(iv) is for cases where the refund claimed by taxpayer was reduced in assessment (not refund adjusted against arrears - the label is incorrect and will be changed). This is because the PART F visualizes the actual tax payment or Refund as case may be against the disputed tax amount payable under the scheme (this is post assessment)

Example - Refund adjusted will figure in tax payment itself as a challan. This is for refund reduction- when taxpayer claimed 100 Rs but ITD raised additional demand of 80 Rs, so refund will be reduced to 20 Rs. To enable taxpayer to show this in E(iv) as Rs 80, the refund row has been put.

Q7. Whether it is possible to make payment of taxes under the VsV scheme before filing of Form 1.

Answer: Yes, such payments can be reflected in Form 1 itself in Part E.

Q8. Whether challan for making payment of taxes under VsV scheme is the same as 400 (or any other existing codes) challan? Or any other new specific challan code is being introduced for the same If yes, when is new challan code likely to be introduced.

Answer: Yes, Challan under VsV scheme will be usual Regular Assessment Tax challan – Corporation Tax or Income Tax (as the case may be)- with minor head 400. Please take care to ensure that PAN and AY are correctly mentioned. NO NEW CHALLAN has been released for DTVSV