

Time limit for filling application

In case where appeal has been already filed and is pending before the Commissioner (Appeals)

In any other case

within such time from the date of constitution of the DRC , as may be specified by the Board.

within one month from the date of receipt of specified order

Screening of application by DRC

1. Examination of application.
2. Provision of opportunity of being heard.
3. Furnishing response to show cause notice within the specified date.
4. Rejection of application by DRC.
5. Communication of decision of DRC to assessee.
6. Submission of proof of withdrawal of appeal/application before DRP.

Procedure to be followed by DRC

1. Calling for records for further examination.
2. Seeking report from A.O.
3. Calling for further information.
4. Submission of response within specified time.
5. Decision of DRC. A. to make modification, B.to not make modification, C.to not make modification to the specified order and pass order of dispossing off the application.
- 6.Serving copy of order to AO & Assessee.
- 7.No appeal or reference will lie against the modified order.
- 8.Serving copy of modified order to assessee.
9. Assessee to furnish proof of payment of demand.
10. Grant of immunity from prosecution and waiver of penalty