

MINISTRY OF FINANCE**(Department of Revenue)****NOTIFICATION**

New Delhi, the 20th September, 2024

G.S.R. 584(E).—In exercise of the powers conferred by section 99 of the Finance (No. 2) Act, 2024 (15 of 2024), 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, 2024.
- (2) They shall come into force on the date of their publication in the Official Gazette.

2. Definitions. – (1) In these rules, unless the context otherwise requires,—

- (a) “Act” means the Finance (No.2) Act, 2024 (15 of 2024);
- (b) “dispute” means appeal, writ or special leave petition filed by the declarant or the income-tax authority before the Appellate Forum, or objections filed before the Dispute Resolution Panel under section 144C of the Income-tax Act, 1961 (43 of 1961) and the Dispute Resolution Panel has not issued any direction, or Dispute Resolution Panel has issued direction under sub-section (5) of section 144C of the said Act and the Assessing Officer has not completed the assessment under sub-section (13) of that section, or application filed under section 264 of the said Act;
- (c) “Form” means the Forms annexed to these rules;
- (d) “issues covered in favour of the declarant” means issues in respect of which –
 - (i) an appeal or writ or special leave petition is filed by the income-tax authority before the appellate forum; or
 - (ii) an appeal is filed before the Commissioner (Appeals) or the Joint Commissioner (Appeals), or objections is filed before the Dispute Resolution Panel, by the declarant, 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); or
 - (iii) an appeal is filed by the declarant 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);
- (e) “new appellant case” means any case other than an “old appellant case” where the declarant is an appellant after the 31st January, 2020 but on or before the specified date;
- (f) “old appellant case” means where the declarant is an appellant on or before the 31st January, 2020, in respect of any tax arrear and continues to be an appellant at the same appellate forum on the specified date in respect of such tax arrear; and
- (g) “section” means section of the Finance (No. 2) Act, 2024 (15 of 2024) as included in Chapter IV of the said Act.

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

3. Amount payable by declarant.- (1) Where a declarant files a declaration to the designated authority under sub-section (1) of section 91 of the Act, on or before the 31st December, 2024, the amount payable by the declarant under the Act shall be as mentioned in column (3) of the Table specified in section 90 of the Act, subject to the conditions as provided in the First, Second and Third provisos of the said Table.

(2) Where a declarant files a declaration to the Designated Authority under sub-section (1) of section 91 of the Act, on or after the 1st January, 2025 but on or before the last date, the amount payable by the declarant under the Act shall be as provided in column (4) of the Table specified in section 90 of the Act, subject to the conditions as provided in the First, Second and Third provisos of the said Table.

(3) 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.

4. Form of declaration and undertaking.- (1) The declaration for any dispute referred to in sub-section (1) of section 91 and the undertaking referred to in sub-section (4) of the said section shall be made in Form-1 to the designated authority and shall be filed separately in respect of each order:

Provided that where the appellant and the income-tax authority have both filed an appeal or writ petition or special leave petition in respect of the same order, single Form-1 shall be filed by the appellant.

(2) The declaration and the undertaking under sub-rule (1) shall be 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 (43 of 1961).

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

5. Form of certificate by Designated Authority.- The Designated Authority shall issue a certificate referred to in sub-section (1) of section 92 electronically in Form-2.

6. Intimation of payment.- The intimation of payment as referred to in sub-section (2) of section 92, 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, or claim filed by the declarant to the designated authority in Form-3.

7. Order by designated authority.- The order by the designated authority under sub-section (2) of section 92, in respect of payment of amount payable by the declarant as per certificate issued under sub-section (1) of section 92, shall be in Form-4.

8. Laying down of procedure, formats and standards.- (1) 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 and undertaking in Form-1, under sub-rule (1) of rule 4, issuance of certificate in Form-2 under rule 5, intimation of payment and proof of withdrawal in Form-3 under rule 6 and issuance of order in Form-4 under rule 7.

(2) 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, 1961 (43 of 1961), 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 provided in 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 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.

10. Manner of computing disputed tax in cases where Minimum Alternate Tax (“MAT” in short) credit is reduced.- (1) Where the dispute in relation to an assessment year relates to reduction in 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 provided in 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 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.

Explanation.— For the purposes of this rule MAT credit means the tax credit as provided in section 115JAA or section 115JD of the Income-tax Act, 1961 (43 of 1961).

FORM-1 (See rule 4) FORM FOR FILING DECLARATION UNDER SUB-SECTION (1) AND UNDERTAKING UNDER SUB-SECTION (4) OF SECTION 91 OF THE FINANCE (NO. 2) ACT, 2024 (UNDER THE DIRECT TAX VIVAD SE VISHWAS SCHEME, 2024)																																		
PART A – GENERAL INFORMATION																																		
PAN (mandatory field)										TAN (mandatory if TAN based appeal)										Mobile No.														
Aadhaar No.										Name of the appellant										Email Address														
Appeal Reference Number (ARN) [in case both assessee and deptt are in appeal against the same order, provide both the ARNs](Add one row)										Assessment Year																								
Financial Year (to be furnished only if TAN based appeal)																																		
INFORMATION RELATING TO ELIGIBILITY																																		
Whether the applicant is appellant in terms of section 89 of the DTVSV and is not ineligible to apply in terms of section 96 of DTVSV?																				Yes		No												
Option exercised by the Appellant Whether opting to pay tax on reduction of losses or depreciation or MAT credit If Yes, go to relevant schedule under Part A; If No, fill up Schedule XXVII under Part D																																		
PART B – INFORMATION RELATING TO DISPUTE: (SEPARATE FORM-1 DECLARATION FOR EACH DISPUTE)																																		
Nature of tax arrear										Disputed tax/ Disputed Interest/ Disputed Penalty/ Disputed Fee					Details of pending appeal / writ / SLP / DRP Objections / Revision application as on 22.07.2024.– (1) Whether Appeal /objection/revision/Writ / SLP? (2) Appellate Forum – JCIT(A)/CIT(A) / DRP/CIT/PCIT/ITAT / HC / SC (3) Filed by – (Tick the relevant option) – Assessee / Department / Both (4) Date of filing (5) Whether DRP case? (6) If yes, whether directions passed by DRP on or before 22.07.2024? (7) If yes, whether order passed by AO? (If yes, not eligible) (8) Applicable Schedule(s) (Dropdown to be provided in e-filing utility)										(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) Section under which order passed (2) Income-tax authority / Appellate Forum who passed the order (3) Date on which order passed (4) Whether it is a dispute related to section 194IA/ 194IB/194M – YES ☐ NO ☐										(Drop down to be provided in the e-utility)					If declaration is with respect to appeal, writ, SLP 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																																		
(i) Total amount payable under DTVSV if declaration is made on or before 31.12.2024										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 declaration is made after 31.12.2024										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					Challan Serial Number				
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/Smt. 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 Scheme, 2024.																																		

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 (if allotted)

Place

Date

Name and signature of the declarant

UNDERTAKING

To,

The Designated Authority

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Sir/Madam,

*I,(name in block letters) son/daughter of Shri/Smt having PANhaving decided to avail the benefit of the Direct Tax *Vivad se Vishwas* Scheme, 2024 provided under Chapter IV of the Finance (No.2) Act, 2024 (15 of 2024) 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.

*I, (name in block letters) son/daughter of Shri/Smt designation holding PAN being duly authorised and competent in this regard, on behalf of (name of declarant) having PAN(PAN of declarant), and having decided to avail the benefit of the Direct Tax *Vivad se Vishwas* Scheme, 2024 provided under Chapter IV of the Finance (No.2) Act, 2024 (15 of 2024), 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.

The above undertaking is irrevocable.

I do hereby also undertake that provisions of section 96 of Finance (No. 2) Act, 2024 are not attracted in this case.

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.

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

Combination: Disputed tax + JCIT(A)/CIT(A) + Assessee

Schedule I. To be filled in case appeal of assessee is pending before the JCIT(A)/CIT(A) as on 22.07.2024

A	Total income as per order against which appeal 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 JCIT(A) or CIT(A)		E	
F	Total disputed tax (C+D+E)		F	

G	Interest charged on disputed tax	G	
H	Penalty levied on disputed tax	H	
I	Tax arrears (F+G+H)	I	
X	Amount payable under DTVSV on or before 31.12.2024 New appellant case $0.5 * C + D + E$ Old appellant case $0.55 * C + 1.1 * D + 1.1 * E$	X	
Y	Amount payable under DTVSV on or after 01.01.2025 New appellant case $0.55 * C + 1.1 * D + 1.1 * E$ Old appellant case $0.6 * C + 1.2 * D + 1.2 * E$	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 22.07.2024

A	Total income as per draft order against which objections 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 31.12.2024 New appellant case $0.5 * C + D$ Old appellant case $0.55 * C + 1.1 * D$		X	
Y	Amount payable under DTVSV on or after 01.01.2025 New appellant case $0.55 * C + 1.1 * D$ Old appellant case $0.6 * C + 1.2 * D$		Y	

Combination: Disputed tax + DRP direction + Assessee

Schedule III. To be filled in case DRP has issued directions under section 144C of the Income-tax 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 22.07.2024

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 31.12.2024 New appellant case $0.5 * C + D$ Old appellant case $0.55 * C + 1.1 * D$		X	
Y	Amount payable under DTVSV on or after 01.01.2025 New appellant case $0.55 * C + 1.1 * D$ Old appellant case $0.6 * C + 1.2 * D$		Y	

Combination: Disputed tax + ITAT + Assessee

Schedule IV. To be filled in case appeal of assessee is pending before the ITAT as on 22.07.2024

A	Total income as per order against which appeal 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 levied on disputed tax		G	
H	Tax arrears (E+F+G)		H	
X	Amount payable under DTVSV on or before 31.12.2024 New appellant case $0.5 * C + D$ Old appellant case $0.55 * C + 1.1 * D$		X	
Y	Amount payable under DTVSV on or after 01.01.2025		Y	

	New appellant case $0.55 * C + 1.1 D$ Old appellant case $0.6 * C + 1.2 * D$		
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Combination: Disputed tax + ITAT + Department

Schedule V. To be filled in case appeal of Department is pending before the ITAT as on 22.07.2024

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 31.12.2024 New appellant case $0.5 * C$ Old appellant case $0.55 * C$	X	
Y	Amount payable under DTVSV on or after 01.01.2025 New appellant case $0.55 * C$ Old appellant case $0.6 * C$	Y	

Combination: Disputed tax + HC + Assessee

Schedule VI. To be filled in case appeal or writ of assessee is pending before the High Court as on 22.07.2024

A	Total income as per order against which appeal / writ 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 31.12.2024 New appellant case C Old appellant case 1.1 C	X	
Y	Amount payable under DTVSV on or after 01.01.2025 New appellant case $1.1 * C$ Old appellant case $1.2 * C$	Y	

Combination: Disputed tax + HC + Department

Schedule VII. To be filled in case appeal or writ of Department is pending before the High Court as on 22.07.2024

A	Total income as per order against which appeal / writ 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 31.12.2024 New appellant case $0.5 * C$ Old appellant case $0.55 * C$	X	
Y	Amount payable under DTVSV on or after 01.01.2025 New appellant case $0.55 * C$ Old appellant case $0.6 * C$	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 22.07.2024

A	Total income as per order against which appeal / writ / SLP 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 31.12.2024 New appellant case C Old appellant case $1.1 * C$	X	
Y	Amount payable under DTVSV on or after 01.01.2025 New appellant case $1.1 * C$ Old appellant case $1.2 * C$	Y	

Combination: Disputed tax + SC + Department

Schedule IX. To be filled in case appeal or writ or SLP of Department is pending before the Supreme Court as on 22.07.2024

A	Total income as per order against which appeal / writ / SLP 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 31.12.2024 New appellant case $0.5 * C$ Old appellant case $0.55 * C$	X	
Y	Amount payable under DTVSV on or after 01.01.2025 New appellant case $0.55 * C$ Old appellant case $0.6 * C$	Y	

Combination: Disputed tax + 264 + Assessee

Schedule X. To be filled in case revision application of assessee under section 264 is pending before the PCIT/CIT as on 22.07.2024

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 31.12.2024 New appellant case C Old appellant case $1.1 * C$	X	
Y	Amount payable under DTVSV on or after 01.01.2025 New appellant case $1.1 * C$ Old appellant case $1.2 * C$	Y	

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

Combination: Disputed TDS / TCS + JCIT(A)/CIT(A) + Deductor/Collector

Schedule XI. To be filled in case appeal of assessee is pending before the JCIT(A)/CIT(A) as on 22.07.2024

A	Amount of TDS / TCS disputed in appeal		A	A(i)+A(ii)
	(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)	A(i)	
	(ii)	relating to issues other than A(i)	A(ii)	
B	Tax effect of enhancement, if any, by JCIT(A) or CIT(A)		B	
C	Interest charged on disputed TDS / TCS		C	
D	Penalty levied on disputed TDS / TCS		D	
E	TDS / TCS arrears (A+B+C+D)		E	
X	Amount payable under DTVSV on or before 31.12.2024 New appellant case $0.5 * A(i) + A(ii) + B$ Old appellant case $0.55 * A(i) + 1.1 * A(ii) + 1.1 * B$		X	
Y	Amount payable under DTVSV on or after 01.01.2025 New appellant case $0.55 * A(i) + 1.1 * A(ii) + 1.1 * B$ Old appellant case $0.6 * A(i) + 1.2 * A(ii) + 1.2 * B$		Y	

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

Schedule XII. To be filled in case appeal of assessee is pending before the ITAT as on 22.07.2024

A	Amount of TDS / TCS disputed in appeal		A	A(i)+A(ii)
	(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)	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 31.12.2024 New appellant case $0.5 * A(i) + A(ii) + B$ Old appellant case $0.55 * A(i) + 1.1 * A(ii) + 1.1 * B$		X	
Y	Amount payable under DTVSV on or after 01.01.2025 New appellant case $0.55 * A(i) + 1.1 * A(ii) + 1.1 * B$ Old appellant case $0.6 * A(i) + 1.2 * A(ii) + 1.2 * B$		Y	

Combination: Disputed TDS/TCS + ITAT + Department

Schedule XIII. To be filled in case appeal of Department is pending before the ITAT as on 22.07.2024

Amount of TDS / TCS disputed in appeal			
A	TDS/TCS default for which appeal is 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 31.12.2024 New appellant case 0.5*A Old appellant case 0.55*A	X	
Y	Amount payable under DTVSV on or after 01.01.2025 New appellant case 0.55*A Old appellant case 0.6*A	Y	

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

Schedule XIV. To be filled in case appeal or writ of assessee is pending before the High Court as on 22.07.2024

Amount of TDS / TCS disputed in appeal			
A	TDS/TCS default for which writ or appeal is 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 31.12.2024 New appellant case A Old appellant case 1.1*A	X	
Y	Amount payable under DTVSV on or after 01.01.2025 New appellant case 1.1*A Old appellant case 1.2*A	Y	

Combination: Disputed TDS/TCS + HC + Department

Schedule XV. To be filled in case appeal or writ of Department is pending before the High Court as on 22.07.2024

Amount of TDS / TCS disputed in appeal			
A	TDS/TCS default for which writ or appeal is 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 31.12.2024 New appellant case 0.5*A Old appellant case 0.55*A	X	
Y	Amount payable under DTVSV on or after 01.01.2025 New appellant case 0.55*A Old appellant case 0.6*A	Y	

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

Schedule XVI. To be filled in case appeal or writ or SLP of assessee is pending before the Supreme Court as on 22.07.2024

Amount of TDS / TCS disputed in appeal			
A	TDS/TCS default for which writ or appeal or SLP is 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 31.12.2024 New appellant case A Old appellant case 1.1*A	X	
Y	Amount payable under DTVSV on or after 01.01.2025 New appellant case 1.1*A Old appellant case 1.2*A	Y	

Combination: Disputed TDS/TCS + SC + Department

Schedule XVII. To be filled in case appeal or writ or SLP of Department is pending before the Supreme Court as on 22.07.2024

Amount of TDS / TCS disputed in appeal			
A	TDS/TCS default for which writ or appeal or SLP is 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 31.12.2024 New appellant case 0.5*A Old appellant case 0.55*A	X	
Y	Amount payable under DTVSV on or after 01.01.2025 New appellant case 0.55*A Old appellant case 0.6*A	Y	

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

Schedule XVIII. To be filled in case revision application of assessee under section 264 is pending before the PCIT/CIT as on 22.07.2024

Amount of TDS / TCS disputed in appeal			
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 31.12.2024 New appellant case A Old appellant case 1.1*A	X	
Y	Amount payable under DTVSV on or after 01.01.2025 New appellant case 1.1*A Old appellant case 1.2*A	Y	

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

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

Schedule XIX. To be filled in case appeal of assessee is pending before the JCIT(A)/ CIT(A) as on 22.07.2024

A	Total amount of penalty / interest / fees per order against which appeal is filed		A	
B	Disputed amount of 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 enhanced by CIT(A)/ JCIT(A)		C	
D	Tax arrears (B(i)+B(ii)+C)		D	
X	Amount payable under DTVSV on or before 31.12.2024 New appellant case $0.125*B(i) + 0.25B(ii) + 0.25*C$ Old appellant case $0.15*B(i) + 0.3B(ii) + 0.3*C$		X	
Y	Amount payable under DTVSV on or after 01.01.2025 New appellant case $0.15*B(i) + 0.3*B(ii) + 0.3*C$ Old appellant case $0.175*B(i) + 0.35*B(ii) + 0.35*C$		Y	

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

Schedule XX. To be filled in case appeal of assessee is pending before the ITAT as on 22.07.2024

A	Total amount of penalty / interest / fee as per order against which appeal has been 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 31.12.2024 New appellant case $0.125*B(i) + 0.25B(ii) + 0.25*C$ Old appellant case $0.15*B(i) + 0.3B(ii) + 0.3*C$		X	
Y	Amount payable under DTVSV on or after 01.01.2025 New appellant case $0.15*B(i) + 0.3*B(ii) + 0.3*C$ Old appellant case $0.175*B(i) + 0.35*B(ii) + 0.35*C$		Y	

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

Schedule XXI. To be filled in case appeal of Department is pending before the ITAT as on 22.07.2024

A	Total amount of penalty/interest/fee as per order against which appeal filed		A	
B	Disputed penalty / interest / fee relating to issues on which appeal has been filed		B	
C	Tax arrears (B)		C	
X	Amount payable under DTVSV on or before 31.12.2024 New appellant case $0.125*B + 0.125*C$ Old appellant case $0.15*B + 0.15*C$		X	
Y	Amount payable under DTVSV on or after 01.01.2025 New appellant case $0.15*B + 0.15*C$ Old appellant case $0.175*B + 0.175*C$		Y	

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

Schedule XXII. To be filled in case appeal or writ of assessee is pending before the High Court as on 22.07.2024

A	Total amount of penalty / interest / fee as per order against which appeal or writ has been 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 31.12.2024 New appellant case $0.25*B + 0.25*C$ Old appellant case $0.3*B + 0.3*C$	X	
Y	Amount payable under DTVSV on or after 01.01.2025 New appellant case $0.3*B + 0.3*C$ Old appellant case $0.35*B + 0.35*C$	Y	

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

Schedule XXIII. To be filled in case appeal or writ of Department is pending before the High Court as on 22.07.2024

A	Total amount of penalty / interest / fee as 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 31.12.2024 New appellant case $0.125*B + 0.125*C$ Old appellant case $0.15*B + 0.15*C$	X	
Y	Amount payable under DTVSV on or after 01.01.2025 New appellant case $0.15*B + 0.15*C$ Old appellant case $0.175*B + 0.175*C$	Y	

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

Schedule XXIV. To be filled in case appeal or writ or SLP of assessee is pending before the Supreme Court as on 22.07.2024

A	Total amount of penalty / interest / fee as per order against which appeal or writ or SLP has been 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 31.12.2024 New appellant case $0.25*B + 0.25*C$ Old appellant case $0.3*B + 0.3*C$	X		
Y	Amount payable under DTVSV on or after 01.01.2025 New appellant case $0.3*B + 0.3*C$ Old appellant case $0.35*B + 0.35*C$	Y		

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

Schedule XXV. To be filled in case appeal or writ or SLP of Department is pending before the Supreme Court as on 22.07.2024

A	Total amount of penalty / interest / fee as per order against which appeal or writ or SLP has been 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 31.12.2024 New appellant case $0.125*B + 0.125*C$ Old appellant case $0.15*B + 0.15*C$	X		
Y	Amount payable under DTVSV on or after 01.01.2025 New appellant case $0.15*B + 0.15*C$ Old appellant case $0.175*B + 0.175*C$	Y		

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

Schedule XXVI. To be filled in case revision application of assessee under section 264 is pending before the PCIT/CIT as on 22.07.2024

Amount of TDS / TCS disputed in appeal			
A	Total amount of penalty / interest / fee as 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 31.12.2024 New appellant case $0.25*B + 0.25*C$ Old appellant case $0.3*B + 0.3*C$	X	
Y	Amount payable under DTVSV on or after 01.01.2025 New appellant case $0.3*B + 0.3*C$ Old appellant case $0.35*B + 0.35*C$	Y	

D: In case the appellant opts not to pay tax on additions having effect of reducing loss or depreciation or MAT credit carried forward then the following schedules are to be filled up.

Schedule XXVII-A.

	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Loss/ unabsorbed depreciation carried forward as per return filed	Loss/ unabsorbed depreciation carried forward after VSVS settlement	Income taking into account loss/ unabsorbed depreciation in Column (2)	Income taking into account loss/ unabsorbed depreciation in Column (3)	Tax* plus interest on Income in Column (4)	Tax* plus interest on Income in Column (5)	Additional Tax payable in the year, if any [(7) – (6)]
Relevant Year							
Relevant Year + 1							
Relevant year + 2							
...							

*Tax includes surcharge and cess

Schedule XXVII-B.

	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	MAT credit carried forward as per return filed	MAT credit carried forward after VSVS settlement	Income taking into account MAT credit in Column (2)	Income taking into account MAT credit in Column (3)	Tax* plus interest on Income in Column (4)	Tax* plus interest on Income in Column (5)	Additional Tax payable in the year, if any [(7) – (6)]
Relevant Year							
Relevant Year + 1							
Relevant year + 2							
...							

*Tax includes surcharge and cess

Form-2**[See rule 5]**

**CERTIFICATE UNDER SUB-SECTION (1) OF SECTION 92 OF THE
FINANCE (NO. 2) ACT, 2024
(UNDER THE DIRECT TAX VIVAD SE VISHWAS SCHEME, 2024)**

Whereas Mr./Mrs./M/s..... (hereinafter referred to as the declarant) having PAN and TAN (mandatory if TAN based appeal)has filed a declaration under section 91 of the Finance (No.2) Act, 2024 (15 of 2024) in Form 1 vide acknowledgment number dated

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 92 of the Act and after consideration of 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 (to be furnished only if TAN based appeal)	Details of dispute settled		Nature of tax-arrear (disputed tax / disputed penalty / disputed interest / disputed fee)	Tax-arrear (Rs.)	Amount payable under section 90 of the Act (Rs.)	Amount already paid against tax-arrear	Balance amount payable / refundable after adjusting amount already paid
			Appeal Reference Number	Date of filing Appeal					
(1)	(2)	(3)	4(a)	4(b)	(5)	(6)	(7)	(8)	(9) = (7) – (8)

The declarant is hereby directed to make the payment of sum payable, if any, as provided in column (9) above within fifteen 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.

Place

Date

.....

(Designated Authority)

Form-3**[See rule 6]**

**INTIMATION OF PAYMENT UNDER SUB-SECTION (2) OF SECTION 92 OF
FINANCE (NO. 2) ACT, 2024
(UNDER THE DIRECT TAX VIVAD SE VISHWAS SCHEME, 2024)**

To,

The Designated Authority

.....

Sir/Madam,

1. Pursuant to the certificate received from designated authority in Form-2 *vide* certificate No. _____ dated _____ in respect of _____ (Name of the declarant) _____ PAN and _____ TAN (mandatory if TAN based appeal), for A.Y. _____ and F.Y. (to be furnished only if TAN based appeal) _____, for the Appeal Reference Number (add row) _____ and Date of Filing Appeal (add row) _____, 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, or claim has been withdrawn (please upload proof of withdrawal).

Place:

.....
 Signature/Verification

Date:

Form-4
[See rule 7]

**ORDER FOR FULL AND FINAL SETTLEMENT OF TAX ARREAR UNDER SUB-SECTION (2) OF
SECTION 92 READ WITH SECTION 93 OF FINANCE (NO. 2) ACT, 2024**

(UNDER THE DIRECT TAX VIVAD SE VISHWAS SCHEME, 2024)

Whereas..... (Name of the declarant) (hereinafter referred to as declarant) having PAN And TAN (mandatory if TAN based appeal), had made a declaration under section 91 of the Finance (No.2) Act, 2024 (15 of 2024);

And whereas the designated authority by order No. dated determined the amount of rupees payable / refundable by 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 as per details given below;

Now, therefore, in exercise of the powers conferred by sub-section (2) of section 92 read with section 93 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.....
- (b) immunity is granted subject to the provisions contained in the Scheme, from instituting any proceeding for prosecution for any offence under the Income-tax Act, 1961 (43 of 1961) or from the imposition of penalty under the said enactment [as per section 93 of the Act], in respect of the tax-arrear as detailed in the table below:

Assessment year	Financial year (to be furnished only if TAN based appeal)	Details of dispute settled		Nature of tax-arrear (disputed tax / disputed penalty / disputed interest / disputed fee)	Amount of tax- arrear
(1)	(2)	(3)		(4)	(5)
		Appeal Reference Number (3a)	Date of filing Appeal (3b)		

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 Pr. Commissioner of Income-tax
(4) Concerned Appellate Forum

Note: Strike-off whatever is not applicable.

[Notification No. 104/2024, F. No. 370142/16/2024-TPL]

SURBENDU THAKUR, Under Secy.