

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-5 under 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 its 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 its 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.

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–				(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																								
								(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																												
Details of order by which tax arrear determined				(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)																								
(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)				
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 assessee 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 levied on 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 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 + 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: Disputed TDS / 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

		<u>Appeal reference number</u>		
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 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 CIT(A)		B	
C	Interest charged on disputed TDS / TCS		C	
D	Penalty levied on disputed TDS / TCS		D	
E	TDS / TC Sarrars (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

		<u>Amount of TDS / TCS disputed in appeal OR in appeal to be filed</u>	A	A(i)+A(ii)
A	(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.

		<u>Amount of TDS / TCS disputed in appeal OR in appeal to be filed</u>	A	
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 before High Courts 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

		<u>Amount of TDS / TCS disputed in appeal OR in appeal to be filed</u>	A	
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 amount of penalty / interest / fee out of A		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)	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 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 amount of penalty / interest / fees per order against which appeal has been filed OR to be filed		A
B	Disputed penalty / interest / fee due to appeal by assessee -		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)	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 / fees per order against which appeal or writ has been filed OR appeal 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 / fees 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 / fees 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 / fees per order against which appeal or writ or SLP has been filed OR appeal / 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 / fees 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 / fees 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, 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 country or territory outside India whether for protection of investment or otherwise.

*I,(name in block letters) son/daughter of Shridesignation.....on behalf of (name of declarant) having PAN/Aadhaar number/TANbeing 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 4 of the Act;

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 5 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	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 50F 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,

1. Pursuant to the certificate received from designated authority in Form-3 vide 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 6 OF THE DIRECT TAX VIVAD 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.