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PART II—Section 3—Sub-section (ii)

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वित्त मंत्रालय
(राजस्व विभाग)
(केंद्रीय प्रत्यक्ष कर बोर्ड)
अधिसूचना

नई दिल्ली, 19 सितम्बर, 2024

का.आ. 4016(अ).—केन्द्रीय सरकार, वित्त (सं. 2) अधिनियम, 2024 (2024 का 15) की धारा 88 की उप-धारा (2) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, तारीख 1 अक्टूबर 2024 को, उस तारीख के रूप में नियत करती है जिसको प्रत्यक्ष कर विवाद से विश्वास स्कीम 2024 प्रवृत्त होगी।

[अधिसूचना सं. 103 / 2024, फा. सं. 370142/17/2024-टीपीएल]
सुरबेंदु ठाकुर, अवर सचिव, टीपीएल -IV

MINISTRY OF FINANCE
(Department Of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 19th September, 2024

S.O. 4016(E).—In exercise of the powers conferred by sub-section (2) of section 88 of the Finance (No. 2) Act, 2024 (15 of 2024), the Central Government hereby appoints the 1st day of October, 2024 as the date on which the Direct Tax *Vivad Se Vishwas* Scheme, 2024 shall come into force.

[Notification No. 103 / 2024, F.No.370142/17/2024-TPL]
SURBENDU THAKUR, Under Secy., TPL-IV

6016 GI/2024

CHAPTER IV

THE DIRECT TAX *VIVAD SE VISHWAS* SCHEME, 2024

Short title and commencement.

88. (1) This Scheme may be called the Direct Tax *Vivad Se Vishwas* Scheme, 2024.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Definitions.

89. (1) In this Scheme, unless the context otherwise requires,—

(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; or

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

(iii) 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 completed the assessment under sub-section (13) of that section on or before the specified date; or

(iv) 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) or Joint Commissioner (Appeals), as the case may be;

(c) “declarant” means a person who files declaration under section 91;

(d) “declaration” means the declaration filed under section 91;

(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 Scheme;

(f) “disputed fee” means the fee determined under the provisions of the Income-tax Act in respect of which appeal has been filed by the appellant;

(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, where—

(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, where—

- (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 Chapter referred to as the amount of tax) payable by the appellant under the provisions of the Income-tax Act, as computed hereunder:—

(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 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;

(C) 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 completed the assessment 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 in pursuance of the said assessment under sub-section (13) thereof;

(D) 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 the dispute in relation to an assessment year relates to reduction of tax credit under section 115JAA or section 115JD 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;

(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 22nd day of July, 2024;

(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.

(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.

90. Subject to the provisions of this Scheme, where a declarant files under the provisions of this Scheme on or before the last date, a declaration to the designated authority in accordance with the provisions of section 91 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 Scheme shall be as mentioned in the Table below, namely:—

Amount payable
by declarant.

TABLE

Sl. No.	Nature of tax arrear.	Amount payable under this Scheme on or before the 31st day of December, 2024.	Amount payable under this Scheme on or after the 1st day of January, 2025 but on or before the last date.
(1)	(2)	(3)	(4)
(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 in a case where the declarant is an appellant after the 31st day of January, 2020 but on or before the specified date.	Amount of the disputed tax.	The aggregate of the amount of disputed tax and ten per cent. of disputed tax.
(b)	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 in a case where the declarant is an appellant on or before the 31st day of January, 2020 at the same appellate forum in respect of the such tax arrear.	The aggregate of the amount of disputed tax and ten per cent. of disputed tax.	The aggregate of the amount of disputed tax and twenty per cent. of disputed tax.
(c)	Where the tax arrear relates to disputed interest or disputed penalty or disputed fee where the declarant is an appellant after the 31st day of January, 2020 but on or before the specified date.	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.
(d)	Where the tax arrear relates to disputed interest or disputed penalty or disputed fee where the declarant is an appellant on or before the 31st day of January, 2020 at the same appellate forum in respect of the such tax arrear.	Thirty per cent. Of disputed interest or disputed penalty or disputed fee.	Thirty-five 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 disputed 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 Joint 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.

91. (1) The declaration referred to in section 90 shall be filed by the declarant before the designated authority in such form and verified in such manner, as may be prescribed.

Filing of declaration and particulars to be furnished.

(2) Upon filing the declaration, any appeal pending before the Income Tax Appellate Tribunal or Commissioner (Appeals) or Joint 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 92 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 92 and furnish proof of such withdrawal along with the intimation of payment to the designated authority under sub-section (2) of that section.

(4) Without prejudice to the provisions of sub-section (2) and sub-section (3), 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 and the undertaking shall be made in such form and manner, as may be prescribed.

(5) The declaration under sub-section (1) shall be deemed not to have been made if,—

- (a) any material particular furnished in the declaration is found to be false at any stage; or
- (b) the declarant violates any of the conditions referred to in this Scheme; or
- (c) the declarant acts in any manner which is not in accordance with the undertaking given by him under sub-section (4),

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

(6) No appellate forum 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 92 by the designated authority or in respect of payment of sum determined under that section.

92. (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 Scheme 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.

Time and manner of payment.

(2) The declarant shall pay the amount determined under sub-section (1) within a period of 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 Scheme, 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.

(4) Making a declaration under this Scheme 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.

93. Subject to the provisions of section 92, 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.

94. (1) Any amount paid in pursuance of a declaration made under section 91 shall not be refundable under any circumstances.

(2) Where the declarant had, before filing the declaration under sub-section (1) of section 91, paid any amount under the Income-tax Act in respect of his tax arrear which exceeds the amount payable under section 90, 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.

95. Save as otherwise expressly provided in sub-section (3) of section 92 or section 93, nothing contained in this Scheme 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.

96. The provisions of this Scheme 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 147 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;

(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 date of 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

Immunity from initiation of proceedings in respect of offence and imposition of penalty in certain cases.
No refund of amount paid.

No benefit, concession or immunity to declarant.

Scheme not to apply in certain cases.

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

37 of 1967.
61 of 1985.
45 of 1988.
49 of 1988.
15 of 2003.

(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 Prohibition of Benami Property Transactions Act, 1988, the Prevention of Corruption Act, 1988, the Prevention of Money-laundering Act, 2002, 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;

45 of 2023.

(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 Bharatiya Nyaya Sanhita, 2023 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;

27 of 1992.

(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 date of filing of declaration.

97. (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:

Power of Board to issue directions, etc.

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 Scheme, 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, by way of relaxation of any provision of this Chapter or otherwise, if the Board is of the opinion that it is necessary in the public interest so to do.

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

Power to remove difficulties.

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 Scheme 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.

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

Power to make rules.

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

(a) 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;

(b) the manner of calculating one-half of the amount in the Table under the first, second and third provisos to section 90;

(c) the form in which a declaration may be made, and the manner of its verification under section 91;

(d) the form and manner in which declarant shall furnish undertaking under sub-section (4) of section 91;

(e) the form in which certificate shall be granted under sub-section (1) of section 92;

(f) the form in which payment shall be intimated under sub-section (2) of section 92;

(g) the manner of calculating the amount payable under this Scheme;

(h) 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 Scheme 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.

~~CHAPTER V~~

~~INDIRECT TAXES~~

~~Customs~~

Amendment of section 28DA.

~~100. In the Customs Act, 1962 (hereinafter referred to as the Customs Act), in section 28DA,—~~

52 of 1962.

~~(a) in sub-section (2) and clauses (ii), (iii) and (iv) of sub-section (10), for the word “certificate”, the word “proof” shall be substituted;~~

~~(b) in Chapter V AA, in the Explanation,—~~

~~(i) for clause (a), the following clause shall be substituted, namely:—~~

~~“(a) “proof of origin” means a certificate or declaration issued in accordance with a trade agreement certifying or declaring, as the case may be, that the goods fulfil the country of origin criteria and other requirements specified in the said agreement;”;~~

~~(ii) for clause (c), the following clause shall be substituted, namely:—~~

~~“(c) “Issuing Authority” means an authority or person designated for the purposes of issuing proof of origin under a trade agreement;”;~~

Amendment of section 65.

~~101. In section 65 of the Customs Act, in sub-section (1), the following proviso shall be inserted, namely:—~~

~~“Provided that the Central Government may, if satisfied that it is necessary in the public interest so to do, by notification in the Official Gazette, specify the manufacturing processes and other operations in relation to a class of goods that shall not be permitted in a warehouse.”;~~

Amendment of section 143AA.

~~102. In the Customs Act, in section 143AA, after the words “importers or exporters”, the words “or any other persons,” shall be inserted.~~

Amendment of section 157.

~~103. In the Customs Act, in section 157, in sub-section (2), in clause (m), after the words “importers or exporters”, the words “or any other persons,” shall be inserted.~~