

The Direct Tax Vivad Se Vishwas Act, 2020



भारत का राजपत्र The Gazette of India

सी.जी.-डी.एल.-अ.-17032020-218716
CG-DL-E-17032020-218716

असाधारण

EXTRAORDINARY

भाग II — खण्ड 1

PART II — Section 1

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं० 10] नई दिल्ली, मंगलवार, मार्च 17, 2020/ फाल्गुन 27, 1941 (शक)
No. 10] NEW DELHI, TUESDAY, MARCH 17, 2020/PHALGUNA 27, 1941 (SAKA)

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

MINISTRY OF LAW AND JUSTICE (Legislative Department)

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

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

THE DIRECT TAX VIVAD SE VISHWAS ACT, 2020

No. 3 OF 2020

[17th March, 2020.]

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

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

1. This Act may be called the Direct Tax Vivad se Vishwas Act, 2020. Short title.
2. (1) In this Act, unless the context otherwise requires,— Definitions.

‘(a) “appellant” means—

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

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

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

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

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

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

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

(c) “declarant” means a person who files declaration under section 4;

(d) “declaration” means the declaration filed under section 4;

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

43 of 1961.

(k) "Income-tax Act" means the Income-tax Act, 1961;

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

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

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

(o) "tax arrear" means,—

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

(ii) disputed interest; or

(iii) disputed penalty; or

(iv) disputed fee,

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

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

3. Subject to the provisions of this Act, where a declarant files under the provisions of this Act on or before the last date, a declaration to the designated authority in accordance with the provisions of section 4 in respect of tax arrear, then, notwithstanding anything

Amount payable by declarant.

contained in the Income-tax Act or any other law for the time being in force, the amount payable by the declarant under this Act shall be as under, namely:—

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

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

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

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

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

Filing of declaration and particulars to be furnished.

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

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

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

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

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

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

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

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

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

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

Time and manner of payment.

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

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

(3) Every order passed under sub-section (1), determining the amount payable under this Act, shall be conclusive as to the matters stated therein and no matter covered by such order shall be reopened in any other proceeding under the Income-tax Act or under any other law for the time being in force or under any agreement, whether for protection of investment or otherwise, entered into by India with any other country or territory outside India.

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

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

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

No refund of amount paid.

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

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

No benefit, concession or immunity to declarant.

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

Act not to apply in certain cases.

9. The provisions of this Act shall not apply—

(a) in respect of tax arrear,—

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

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

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

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

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

52 of 1974.

Provided that—

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

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

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

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

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

37 of 1967.

61 of 1985.

49 of 1988.

15 of 2003.

45 of 1988.

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

45 of 1860.

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

27 of 1992.

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

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 Act, including collection of revenue, issue from time to time, general or special orders in respect of any class of cases, setting forth directions or instructions as to the guidelines, principles or procedures to be

followed by the authorities in any work relating to this Act, including collection of revenue and issue such order, if the Board is of the opinion that it is necessary in the public interest so to do.

Power to
remove
difficulties.

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

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

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

Power to
make rules.

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

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

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

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

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

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

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

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

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

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

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



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असाधारण
EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (ii)
PART II—Section 3—Sub-section (ii)

प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY

सं. 3397]
No. 3397]

नई दिल्ली, मंगलवार, अक्टूबर 27, 2020/कार्तिक 5, 1942
NEW DELHI, TUESDAY, OCTOBER 27, 2020/KARTIKA 5, 1942

वित्त मंत्रालय
(राजस्व विभाग)
अधिसूचना

नई दिल्ली, 27 अक्टूबर, 2020

का.आ. 3847(अ)--केन्द्रीय सरकार, प्रत्यक्ष कर विवाद से विश्वास अधिनियम, 2020 (2020 का 3) की धारा 3 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, यह अधिसूचित करती है कि :--

- (क) 31 दिसंबर, 2020 वह तारीख होगी, जिसको या जिससे पूर्व, कर बकाया की बाबत घोषणा, उक्त अधिनियम की धारा 4 के उपबंधों के अनुसार, घोषणाकर्ता द्वारा, पदाभिहित प्राधिकारी के पास फाइल की जाएगी;
 - (ख) 31 मार्च, 2021 वह तारीख होगी, जिसको या जिससे पूर्व, उक्त अधिनियम के अधीन संदेय रकम, उक्त अधिनियम की धारा 3 की सारणी के तीसरे स्तंभ के अनुसार संदत्त की जाएगी; और
 - (ग) 1 अप्रैल, 2021 वह तारीख होगी, जिसको या जिसके पश्चात्, उक्त अधिनियम के अधीन संदेय रकम, उक्त अधिनियम की धारा 3 की सारणी के चौथे स्तंभ के अनुसार संदत्त की जाएगी।
2. यह अधिसूचना राजपत्र में इसके प्रकाशन की तारीख से प्रवृत्त होगी।

[अधिसूचना सं. 85 /2020/फा.सं.आई.टी.(ए)/1/2020-टीपीएल]

अंकुर गोयल, अवर सचिव

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

New Delhi, the 27th October, 2020

S.O. 3847(E).—In exercise of the powers conferred by section 3 of the Direct Tax *Vivad se Vishwas* Act, 2020 (3 of 2020), the Central Government hereby notifies that the,—

- (a) 31st day of December, 2020 shall be the date, on or before which a declaration shall be filed to the designated authority, by the declarant, in accordance with the provisions of section 4 of the said Act in respect of tax arrear;
- (b) 31st day of March, 2021 shall be the date on or before which the amount payable under the said Act shall be paid as per third column of the Table to section 3 of the said Act; and
- (c) 1st day of April, 2021 shall be the date on or after which the amount payable under the said Act shall be paid as per fourth column of the Table to section 3 of the said Act.

2. This notification shall come into force from the date of its publication in the Official Gazette.

[Notification No. 85/2020, F. No. IT(A)/1/2020-TPL]

ANKUR GOYAL, Under Secy.



भारत का राजपत्र The Gazette of India

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असाधारण
EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (ii)
PART II—Section 3—Sub-section (ii)

प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY

सं. 4215]
No. 4215]

नई दिल्ली, बृहस्पतिवार, दिसम्बर 31, 2020/पौष 10, 1942
NEW DELHI, THURSDAY, DECEMBER 31, 2020/PAUSHA 10, 1942

वित्त मंत्रालय

(राजस्व विभाग)

(केन्द्रीय प्रत्यक्ष कर बोर्ड)

अधिसूचना

नई दिल्ली 31 दिसम्बर, 2020

का.आ. 4804(अ).—केन्द्रीय सरकार, प्रत्यक्ष कर विवाद से विश्वास अधिनियम, 2020 (2020 का 3) की धारा 3 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए भारत सरकार के वित्त मंत्रालय, (राजस्व विभाग) केन्द्रीय प्रत्यक्ष कर बोर्ड की अधिसूचना संख्या 85/2020 तारीख 27 अक्टूबर, 2020, जो भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (ii) में संख्या का.आ. 3847(अ) तारीख 27 अक्टूबर, 2020 द्वारा प्रकाशित की गई थी, में निम्नलिखित संशोधन करती है, अर्थात् :-

उक्त अधिसूचना के खंड (क) में “31 दिसंबर, 2020” शब्दों, अंकों और अक्षरों के स्थान पर “31 जनवरी, 2021” शब्द, अंक और अक्षर रखे जाएंगे।

2. यह अधिसूचना राजपत्र में उसके प्रकाशन की तारीख प्रवृत्त होगी।

[अधिसूचना सं. 92/2020/फा. सं. 370142/35/2020-टीपीएल]

विपुल अग्रवाल, निदेशक (कर नीति और विधान प्रभाग)

टिप्पण : मूल अधिसूचना संख्या का.आ. 3847(अ) तारीख 27 अक्टूबर, 2020 द्वारा भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (ii) में तारीख 27 अक्टूबर, 2020 को प्रकाशित की गई थी।

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 31st December, 2020

S.O. 4804(E).—In exercise of the powers conferred by section 3 of the Direct Tax Vivad se Vishwas Act, 2020 (3 of 2020), the Central Government hereby makes the following amendment in the notification of the Government of India, Ministry of Finance, (Department of Revenue), Central Board of Direct Taxes, number 85/2020, dated the 27th October, 2020, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii), *vide* number S.O. 3847(E), dated 27th October, 2020, namely:-

In the said notification, in clause (a), for the words, figures and letters “the 31st day of December, 2020”, the words, figures and letters “the 31st day of January, 2021” shall be substituted.

2. This notification shall come into force from the date of its publication in the Official Gazette.

[Notification No. 92/2020/F. No. 370142/35/2020-TPL]

VIPUL AGARWAL, Director (Tax Policy and Legislation Division)

Note: The principal notification was published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii), dated the 27th October, 2020 *vide* number S.O. 3847(E) dated 27th October, 2020.

अधिसूचना

नई दिल्ली 31 दिसम्बर, 2020

का.आ. 4805(अ).—केंद्रीय सरकार, कराधान और अन्य विधि (कतिपय उपबंधों का शिथिलीकरण और संशोधन) अधिनियम, 2020 (2020 का 38) (जिसे इसमें इसके पश्चात् अधिनियम कहा गया है) की धारा 3 की उपधारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, और भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (ii) में, संख्यांक का.आ. 3906(अ), तारीख 29 अक्टूबर, 2020 द्वारा प्रकाशित भारत सरकार के वित्त मंत्रालय (राजस्व विभाग) की अधिसूचना सं. 88/2020, तारीख 29 अक्टूबर, 2020 को, ऐसी बातों के सिवाए अधिक्रांत करते हुए, जिन्हें ऐसे अधिक्रमण के पूर्व किया गया है या करने का लोप किया गया है, निम्नलिखित में निर्दिष्ट कार्रवाई पूर्ण करना या उसका अनुपालन, विनिर्दिष्ट करती है,—

(अ) अधिनियम की धारा 3 की उपधारा (1) के खंड (क) में,—

(i) 30 मार्च, 2021 उस अवधि की अंतिम तारीख होगी, जिसके दौरान उक्त उपधारा के अधीन यथा विनिर्दिष्ट ऐसी कार्रवाई पूर्ण करने या उसके अनुपालन के लिए, विनिर्दिष्ट अधिनियम में विनिर्दिष्ट, या उसके अधीन विहित या अधिसूचित समय सीमा आती है; और

(ii) 31 मार्च, 2021 वह अंतिम तारीख होगी, जिसको ऐसी कार्रवाई पूर्ण करने या उसके अनुपालन के लिए, समय सीमा बढ़ाई जाएगी :

परंतु जहां विनिर्दिष्ट अधिनियम, प्रत्यक्ष कर विवाद से विश्वास अधिनियम, 2020 (2020 का 3) है, वहां इस खंड का ऐसा प्रभाव होगा, मानो—

(क) “30 मार्च, 2021” अंकों और शब्द के स्थान पर, “30 जनवरी, 2021” अंक और शब्द रखे गए हों; और

(ख) "31 मार्च, 2021" अंकों और शब्द के स्थान पर, "31 जनवरी, 2021" अंक और शब्द रखे गए हों :

परंतु यह और कि जहां विनिर्दिष्ट अधिनियम, आय-कर अधिनियम, 1961 (1961 का 43) है और अधिनियम की धारा 3 की उपधारा (1) के खंड (क) में निर्दिष्ट कार्रवाई पूर्ण करना या उसका अनुपालन, आय-कर अधिनियम, 1961 की धारा 92गक की उपधारा (3) के अधीन कोई आदेश है, वहां इस खंड के उपबंध का ऐसा प्रभाव होगा, मानो—

(क) "30 मार्च, 2021" अंकों और शब्द के स्थान पर, "30 जनवरी, 2021" अंक और शब्द रखे गए हों ; और

(ख) "31 मार्च, 2021" अंकों और शब्द के स्थान पर, "31 जनवरी, 2021" अंक और शब्द रखे गए हों ;

(आ) अधिनियम की धारा 3 की उपधारा (1) के खंड (ख) में, जहां विनिर्दिष्ट अधिनियम, आय-कर अधिनियम, 1961 (1961 का 43) है, और 1 अप्रैल, 2020 से आरंभ होने वाले निर्धारण वर्ष के लिए अनुपालन निम्नलिखित से संबंधित है,—

(i) उसकी धारा 139 के अधीन विवरणी प्रस्तुत करना, ऐसी विवरणी प्रस्तुत करने के लिए समय-सीमा,—

(क) उक्त धारा 139 की उपधारा (1) के स्पष्टीकरण 2 के खंड (क) और खंड (कक) में निर्दिष्ट निर्धारितियों के संबंध में 15 फरवरी, 2021 तक बढ़ाई जाएगी ; और

(ख) अन्य निर्धारितियों के संबंध में 10 जनवरी, 2021 तक बढ़ाई जाएगी :

परंतु अधिनियम की धारा 3 की उपधारा (1) के चौथे परंतुक के उपबंध, यथा आवश्यक परिवर्तनों सहित, नियत तारीख के ऐसे बढ़ने को लागू होंगे, जैसे कि वे उसके तीसरे परंतुक के खंड (i) के उपखंड (ख) में निर्दिष्ट तारीख को लागू होते हैं ;

(ii) उस अधिनियम के किसी उपबंध के अधीन लेखा परीक्षा रिपोर्ट प्रस्तुत करना, लेखा परीक्षा की ऐसी रिपोर्ट प्रस्तुत करने की समय सीमा 15 जनवरी, 2021 तक बढ़ाई जाएगी ।

2. यह अधिसूचना राजपत्र में इसके प्रकाशन की तारीख से प्रवृत्त होगी ।

[अधिसूचना सं. 93/2020/फा. सं. 370142/35/2020-टीपीएल]

विपुल अग्रवाल, निदेशक (कर नीति और विधान प्रभाग)

NOTIFICATION

New Delhi, the 31st December, 2020

S.O. 4805(E).—In exercise of the powers conferred by sub-section (1) of section 3 of the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 (38 of 2020) (hereinafter referred to the Act) and in supersession of the notification of the Government of India in the Ministry of Finance, (Department of Revenue) No. 88/2020 dated the 29th October, 2020, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii), *vide* number S.O. 3906(E), dated the 29th October, 2020, except as respects things done or omitted to be done before such supersession, the Central Government hereby specifies, for the completion or compliance of action referred to in—

(A) clause (a) of sub-section (1) of section 3 of the Act, -

- (i) the 30th day of March, 2021 shall be the end date of the period during which the time limit specified in, or prescribed or notified under, the specified Act falls for the completion or compliance of such action as specified under the said sub-section; and
- (ii) the 31st day of March, 2021 shall be the end date to which the time limit for completion or compliance of such action shall stand extended:

Provided that where the specified Act is the Direct Tax Vivad Se Vishwas Act, 2020 (3 of 2020), the provision of this clause shall have the effect as if—

- (a) for the figures, letters and words "30th day of March, 2021", the figures, letters and words "30th day of January, 2021" had been substituted; and

(b) for the figures, letters and words "31st day of March, 2021", the figures, letters and words "31st day of January, 2021" had been substituted:

Provided further that where the specified Act is the Income-tax Act, 1961 (43 of 1961) and completion or compliance of action referred to in clause (a) of sub-section (1) of section 3 of the Act is an order under sub-section (3) of section 92CA of the Income-tax Act, 1961, the provision of this clause shall have the effect as if—

(a) for the figures, letters and words "30th day of March, 2021", the figures, letters and words "30th day of January, 2021" had been substituted; and

(b) for the figures, letters and words "31st day of March, 2021", the figures, letters and words "31st day of January, 2021" had been substituted;

(B) clause (b) of sub-section (1) of section 3 of the Act, where the specified Act is the Income-tax Act, 1961 (43 of 1961) and the compliance for the assessment year commencing on the 1st day of April, 2020 relates to -

(i) furnishing of return under section 139 thereof, the time limit for furnishing of such return, shall -

(a) in respect of the assessee referred to in clauses (a) and (aa) of *Explanation 2* to sub-section (1) of the said section 139, stand extended to the 15th day of February 2021; and

(b) in respect of other assessee, stand extended to the 10th day of January, 2021:

Provided that the provisions of the fourth proviso to sub-section (1) of section 3 of the Act shall, *mutatis mutandis* apply to these extensions of due date, as they apply to the date referred to in sub-clause (b) of clause (i) of the third proviso thereof;

(ii) furnishing of report of audit under any provision of that Act, the time limit for furnishing of such report of audit shall stand extended to the 15th day of January, 2021.

2. This notification shall come into force from the date of its publication in the Official Gazette.

[Notification No. 93/2020/F. No. 370142/35/2020-TPL]

VIPUL AGARWAL, Director (Tax Policy and Legislation Division)



भारत का राजपत्र The Gazette of India

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असाधारण

EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (ii)

PART II—Section 3—Sub-section (ii)

प्राधिकार से प्रकाशित

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नई दिल्ली, शुक्रवार, फरवरी 26, 2021/फाल्गुन 7, 1942

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NEW DELHI, FRIDAY, FEBRUARY 26, 2021/PHALGUNA 7, 1942

वित्त मंत्रालय

(राजस्व विभाग)

(केन्द्रीय प्रत्यक्ष कर बोर्ड)

अधिसूचना

नई दिल्ली, 26 फरवरी, 2021

का.आ. 964(अ).—केंद्र सरकार, प्रत्यक्ष कर विवाद से विश्वास अधिनियम 2020 (2020 का 3) की धारा 3 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, भारत सरकार के वित्त मंत्रालय (राजस्व विभाग) की अधिसूचना संख्या 85/2020 दिनांक 27 अक्तूबर, 2020, जो भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (ii) में संख्या का.आ. 3847(अ) दिनांक 27 अक्तूबर, 2020 द्वारा प्रकाशित की गई थी, में निम्नलिखित संशोधन करती है, अर्थात् :-

उक्त अधिसूचना में,-

- (i) खंड (क) में "28 फरवरी, 2021" अंकों, अक्षरों और शब्दों के स्थान पर "31 मार्च, 2021" अंक, अक्षर और शब्द रखे जाएंगे।
- (ii) खंड (ख) में "31 मार्च, 2021" अंकों, अक्षरों और शब्दों के स्थान पर "30 अप्रैल, 2021" अंक, अक्षर और शब्द रखे जाएंगे।
- (iii) खंड (ग) में "1 अप्रैल, 2021" अंकों, अक्षरों और शब्दों के स्थान पर "1 मई, 2021" अंक, अक्षर और शब्द रखे जाएंगे।

[अधिसूचना सं. 09 /2021/फा.स. आईटी(ए)/01/2020 टीपीएल]

शेफाली सिंह, अवर सचिव, कर नीति एवं विधान प्रभाग

नोट : मूल अधिसूचना संख्या का.आ. 3847(अ) दिनांक 27 अक्तूबर, 2020 द्वारा भारत के राजपत्र , असाधारण भाग II, धारा 3 की उपधारा (ii) के दिनांक 27 अक्तूबर, 2020 में प्रकाशित की गई थी। यह मूल अधिसूचना, तत्पश्चात् अधिसूचना संख्या का.आ. 4804(अ) दिनांक 31 दिसंबर, 2020, भारत के राजपत्र , असाधारण भाग II, धारा 3 की उपधारा (ii) में प्रकाशित तथा अधिसूचना संख्या का.आ. 471(अ) दिनांक 31 जनवरी 2021, भाग II, धारा 3 की उपधारा (ii), भारत के राजपत्र , असाधारण भाग II, धारा 3 की उपधारा (ii) में प्रकाशित के द्वारा, संशोधित कर दी गई है।

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 26th February, 2021

S.O. 964(E).—In exercise of the powers conferred by section 3 of the Direct Tax Vivad se Vishwas Act, 2020 (3 of 2020), the Central Government hereby makes the following amendments in the notification of the Government of India, Ministry of Finance, (Department of Revenue), number 85/2020, dated the 27th October, 2020, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii), *vide* number S.O. 3847(E), dated 27th October, 2020, namely:—

In the said notification,—

- (i) in clause (a), for the figures, letters and words “28th day of February, 2021” the figures, letters and words “31st day of March, 2021” shall be substituted;
- (ii) in clause (b), for the figures, letters and words “31st day of March, 2021” the figures, letters and words “30th day of April, 2021” shall be substituted; and
- (iii) in clause (c), for the figures, letters and words “1st day of April, 2021” the figures, letters and words “1st day of May, 2021” shall be substituted.

[Notification No. 09/2021/ F.No. IT(A)/01/2020-TPL]

SHEFALI SINGH, Under Secy., Tax Policy & Legislation Division

Note: The principal notification was published in the Gazette of India, Extraordinary, Part-II Section 3, Sub-section (ii) dated the 27th October, 2020 *vide* number S.O. 3847(E), dated 27th October, 2020 and was subsequently amended by notification number S.O. 4804(E), dated 31st December, 2020 published in the Gazette of India, Extraordinary, Part-II Section 3, Sub-section (ii) dated the 31st December, 2020 and notification number S.O. 471(E), dated 31st January, 2021 published in the Gazette of India, Extraordinary, Part-II Section 3, Sub-section (ii) dated the 31st January, 2021.