

Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes
(ITA-1 Division)

North Block, New Delhi
Dated, the 27th June, 2024

ORDER

Subject: Order under section 10 of the Direct Tax Vivad se Vishwas Act, 2020 ('DTVsV Act').

Representations/applications have been received by CBDT/field authorities for accepting the delay in payment of taxes specified in Form-3 of the Direct Tax Vivad se Vishwas Rules, 2020 ('DTVsV Rules') within due date specified in Direct Tax Vivad se Vishwas Act, 2020 ('DTVsV Act').

2. The matter has been examined by the Board. With a view to address the difficulties faced by the taxpayers and for the purpose of collection of revenue, CBDT in exercise of the powers conferred under Section 10(2) of the DTVsV Act, hereby directs that the delayed payment of requisite taxes in the cases fulfilling the following conditions may be accepted under DTVsVAct:

- (a) The assessee has made full payment of taxes (including amount payable after due date as prescribed in Form-3 of the DTVsV Rules) on or before 28.02.2022 under the DTVsV Act, and
- (b) The appeal(s) mentioned in Form-1 of the DTVsV Rules has either been withdrawn or has not been decided as on date of full payment of taxes (including amount payable after due date as prescribed in Form-3 of the DTVsV Rules).

3. The concerned PCIT shall issue modified Form-3 manually, if needed and allow the assessee to file Form-4 manually and thereafter issue Form-5 manually after examining the conditions as per the DTVsV Act. The entire process should be completed by 30th September, 2024.

4. This issues with the approval of competent authority.

(Ashwani Kumar)

DCIT (OSD), ITA-I, CBDT

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Copy to:-

1. PS to FM/OSD to FM/PS to MoS (R)/OSD to MoS (R)
2. PPS to Secretary (Revenue)
3. The Chairman, CBDT & All Members, CBDT
4. All Pr. Chief Commissioners of Income-tax/Pr. Director Generals of Income-tax.
5. Pr. Chief Controller of Accounts, New Delhi
6. All Joint Secretaries/CsLT, CBDT
7. Pr.CIT(M&TP), CBDT and Official spokesperson of CBDT.
8. The Additional Director General (PR & PP), New Delhi.
9. Addl. CIT, Data-Base Cell - for placing it on www.irsofficersonline.gov.in
10. Web Manager, O/o Pr.DGIT(Systems) with request to upload on the departmental website.
11. The Guard File.

DCIT (OSD), ITA-I, CBDT