

DGIT(S)-ADG(S)-3/e-Filing Notification/FoR1/VSVS/2020/

**Government of India
Ministry of Finance
Central Board of Direct Tax
Directorate of Income Tax (Systems), New Delhi**

Notification No. 12 of 2020

New Delhi, the 19th March, 2020

Subject-Procedure for making declaration in Form-1 under sub-rule (1) of Rule 3 and furnishing undertaking in Form-2 under sub-rule (2) of Rule 3 under The Direct Tax Vivad se Vishwas Rules, 2020

In exercise of the powers conferred under Rule 8 of the **The Direct Tax Vivad se Vishwas Rules, 2020**, the Principal Director General of Income Tax (Systems) hereby lays down the following procedures:

2. Online filing of Form-1 and Form-2:

- i. All the declarants filing declaration under sub-section (1) of section 4 of the **The Direct Tax Vivad se Vishwas Act, 2020**, are required to file the declaration in Form -1 online on the e-Filing portal of the Department: www.incometaxindiaefiling.gov.in.
- ii. The declarants are further required to furnish the undertaking referred to in sub-section (5) of section 4 electronically in Form-2 along with the declaration online on the e-Filing portal of the Department: www.incometaxindiaefiling.gov.in.
- iii. The submission of Form-1 and Form-2 shall be done in conjunction as a single submission. The declaration and undertaking shall be verified in accordance with section 140 of the Income-tax Act, 1961.
- iv. Form-1 and Form-2 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.
- v. Please refer to Pr. DGIT Notification in F No. 1/23/CIT(OSD)/E-filing – Electronic Verification/ 2013-14 -Notification No. 2/2015 dt. 13th of July 2015 and F.No. 1/23/CIT(OSD)/E-filing-Electronic Verification/2015-16 – Notification No. 1/2016 dt. 19th of January, 2016 for details regarding Electronic Verification Code (EVC) for electronically filed Income Tax Return which will be applicable for the submission under this Notification.

3. Preparation and submission of Form-1 and Form-2:

- i. Form-1 and Form-2 shall be available for data entry and preparation online to the declarant after login.
- ii. The declarant is required to login into the e- Filing portal: www.incometaxindiaefiling.gov.in using their valid credentials.
- iii. A link for filing the Form -1 and Form -2 has been provided under e-Filing portal: www.incometaxindiaefiling.gov.in →Login using User name and password →Select Vivad se Vishwas Tab →Select 'Prepare and Submit DTVSV Forms'.

- iv. Select Form-1 and Assessment Year (or Financial Year as applicable for Tax Deduction/Collection at Source related cases) and filing type (original/revised) from the drop down.
- v. Form-1 contains specific schedules and the declarants are required to fill the relevant schedules and tables under the schedules with validations for proper submission of the declaration.
- vi. Form-2 shall also be submitted electronically on the e-Filing portal on the same path.
- vii. These Forms can be submitted by clicking on "Submit" button.
- viii. Digital Signature Certificate or Electronic Verification Code is mandatory to submit these Forms.
- ix. Acknowledgement number for submission of declaration shall be generated electronically.

4. Viewing submitted Forms

- i. The submitted Forms would be available for view and download by going to www.incometaxindiaefiling.gov.in → Login using User name and password → Select Vivad se Vishwas Tab → Select 'View DTVSV Forms'

5. Submission to designated authority.-

- i. Online submission of Form-1 and Form-2 in the manner prescribed herein would be treated as submission to the designated authority as prescribed under Clause (e) of Section 2 of the **The Direct Tax Vivad se Vishwas Act, 2020**.

6. Instructions and FAQs to fill the Forms are available on the e-Filing Portal: www.incometaxindiaefiling.gov.in.

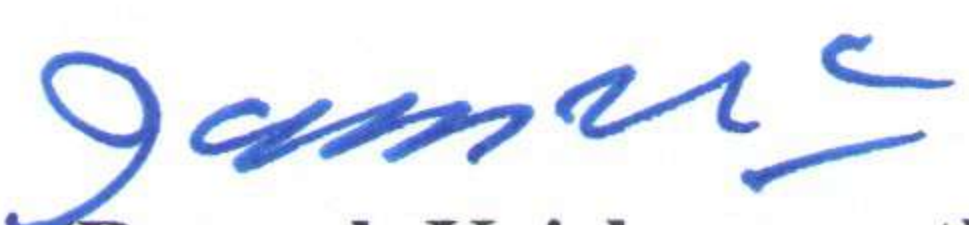
7. The Notification comes into effect immediately.


(Subrata. K. Dash)

Pr. DGIT (Systems), CBDT

Copy to:-

1. PPS to the Chairman and Members, CBDT, North Block, New Delhi.
2. All Pr. Chief Commissioners/ Director Generals of Income Tax-with a request to circulate amongst all officers in their regions / charges.
3. JS(TPL)-I &II/Media coordinator and Official Spokesperson of CBDT.
4. DIT(IT)/DIT(Audit)/DIT(Vig)/ADG(System)1,2,3,4,5/CIT(ITBA),CIT(CPC),Bangalore, CIT(CPC-TDS), Ghaziabad
5. ADG(PR.PP&OL) with a request for advertisement campaign for the Notification.
6. TPL and ITA Divisions of CBDT
7. The Institute of Chartered Accountants of India, IP Estate, New Delhi.
8. Web Manager, "incometaxindia.gov.in" for hosting on the 'website'.
9. Database cell for uploading on www.irsofficersonline.gov.in and DG System's Corner.
10. ITBA publisher for uploading on ITBA website


(Ramesh Krishnamurthi)
Addl DG(Systems)-3, CBDT