

F.No. IT(A)/1/2020-TPL  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Direct Taxes

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Dated: 28<sup>th</sup> October, 2020

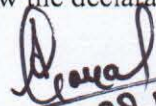
**Subject: Clarifications in respect of the Direct Tax *Vivad se Vishwas* Act, 2020 – reg.**

With the objective to reduce pending income tax litigation, generate timely revenue for the Government and benefit taxpayers by providing them peace of mind, certainty and savings on account of time and resources that would otherwise be spent on the long-drawn and vexatious litigation process, the Direct Tax *Vivad se Vishwas* Act, 2020 (hereinafter referred to as '*Vivad se Vishwas*') was enacted on 17<sup>th</sup> March, 2020. The provisions of *Vivad se Vishwas* had been amended by the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 to provide certain relaxation in view of the COVID-19 pandemic and also to empower the Central Government to notify certain dates.

2. The Central Government vide the notification S.O. 3847(E), dated 27<sup>th</sup> October, 2020, has extended the date for payment without additional amount under *Vivad se Vishwas* from 31<sup>st</sup> December, 2020 to 31<sup>st</sup> March, 2021. The said notification also notified the last date for filing declaration under *Vivad se Vishwas* as 31<sup>st</sup> December, 2020.

3. Under the existing provisions of sub-section (2) of section 5 of the *Vivad se Vishwas*, the declarant is required to pay the amount within a period of 15 days from the date of receipt of certificate from the designated authority. However, as per the aforesaid notification, a declarant who files declaration on or before 31<sup>st</sup> December, 2020 can make payment without additional amount on or before 31<sup>st</sup> March, 2021. Hence, requiring payment by the declarant within a period of 15 days from the date of receipt of certificate from the designated authority may result into undue hardship for the declarant in whose case the period of 15 days expires before 31<sup>st</sup> March, 2021.

4. In order to mitigate undue hardship and remove difficulty that may be caused by the aforesaid requirement of payment within 15 days from the date of receipt of certificate from the designated authority, in exercise of powers conferred under section 10 and 11 of *Vivad se Vishwas*, it is hereby clarified that where a declarant files a declaration under *Vivad se Vishwas* on or before 31<sup>st</sup> December, 2020, the designated authority, while issuing the certificate under sub-section (1) of section 5 of the *Vivad se Vishwas*, shall allow the declarant to make payment without additional amount on or before 31<sup>st</sup> March, 2021.

  
28.10.2020  
(Ankur Goyal)

Under Secretary to the Govt. of India