

Ministry of Finance

CBDT notifies Rules and Forms for Direct Tax Vivad Se Vishwas (DTVSV) Scheme, 2024

The Scheme to come into force with effect from 1st Oct. 2024

DTVSV Scheme provides for lesser settlement amounts for a 'new appellant' in comparison to an 'old appellant'

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In pursuance of the announcement in Union Budget 2024-25 by Union Minister for Finance and Corporate Affairs Smt. Nirmala Sitharaman, the Central Board of Direct Taxes (CBDT) has notified the Direct Tax Vivad Se Vishwas Scheme, 2024 (referred as DTVSV, 2024) to resolve pending appeals in the case of income tax disputes. The said Scheme shall come into force with effect from 1st Oct. 2024.

The DTVSV Scheme, 2024 was enacted vide Finance (No. 2) Act, 2024. Further, the Rules and Forms for enabling the Scheme have also been notified vide Notification No. 104/2024 in G.S.R 584(E) dated 20.09.2024.

The DTVSV Scheme provides for lesser settlement amounts for a 'new appellant' in comparison to an 'old appellant'. The DTVSV Scheme also provides for lesser settlement amounts for taxpayers who file declaration on or before 31.12.2024 in comparison to those who file thereafter.

Four separate Forms have been notified for the purposes of the DTVSV Scheme. These are as under:

- i. **Form-1:** Form for filing declaration and Undertaking by the declarant
- ii. **Form-2:** Form for Certificate to be issued by Designated Authority
- iii. **Form-3:** Form for Intimation of payment by the declarant
- iv. **Form-4:** Order for Full and Final Settlement of tax arrears by Designated Authority

The DTVSV Scheme also provides that Form-1 shall be filed separately for each dispute provided that where appellant and the income-tax authority, both have filed an appeal in respect of the same order, single Form-1 shall be filed in such a case.

The intimation of payment is to be made in Form-3 and is to be furnished to the Designated Authority alongwith proof of withdrawal of appeal, objection, application, writ petition, special leave petition, or claim.

Forms 1 and 3 shall be furnished electronically by the declarant. These Forms will be made available on the e-filing portal of Income Tax Department i.e. www.incometax.gov.in.

For detailed provisions of the DTVSV Scheme, 2024, section 88 to section 99 of the Finance (No. 2) Act, 2024 may be referred to alongwith Direct Tax Vivad Se Vishwas Rules, 2024.

This is another initiative by the Government towards litigation management.

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