

Form-1
[See rule 3(1)]

FORM OF DECLARATION UNDER SECTION 203 OF THE FINANCE ACT, 2016 IN
RESPECT OF THE DIRECT TAX DISPUTE RESOLUTION SCHEME, 2016

THE DIRECT TAX DISPUTE RESOLUTION SCHEME RULES, 2016

To,

The Designated Authority

.....
.....

Sir/Madam,

I hereby make a declaration under section 202 of the Finance Act, 2016.

General Information:

1. Name of the declarant

2. Address: Office

.....

E-mail.....Telephone No.....

Residence.....

.....

E-mail.....Telephone No.....

3. Permanent Account Number (PAN)

4. Status of the declarant

(a) State whether individual, HUF, firm, company etc.

.....

(b) State whether Resident/Non-Resident/Not ordinarily resident

.....

5. Name of the Income-tax Range/Circle/
Ward where last assessed

Part-A - Details in respect of tax arrear

1. Details of appeal pending with CIT (Appeals) as on 29.02.2016:

- (a) Appeal reference number
- (b) Assessment year to which the appeal relates
- (c) Section under which the order appealed against is passed
- (d) Date of such order
2. In case the appeal relates to assessment order:
- (a) Assessed total income or net wealth
- (b) Amount payable as per the assessment order:
- (i) Tax
- (ii) Interest
- (iii) Total
- (c) Disputed Income
- (d) Disputed tax and interest:
- (i) Tax
- (ii) Interest upto the date of assessment
- (iii) Total
- (e) Demand outstanding out of (d)(iii) above as on the date of making declaration under section 202
- (f) Amount payable under section 202(I)(a):
- (i) Amount as per (e) above
- (ii) 25% of minimum penalty leviable if (d)(i) is of Rs.10 lakh or more
- (iii) Total (i) + (ii)
3. In case the appeal relates to penalty order:
- (a) Assessed total income or net wealth for the assessment year in respect of which penalty has been levied
- (b) Tax and interest determined on total income
- (c) Tax and interest payable that is outstanding as on the date of making declaration under section 202
- (d) Minimum penalty leviable

- (e) Penalty levied as per the penalty order
- (f) Amount paid out of (e) above

- (g) Amount payable under section 202(I)(b):
 - Amount as per (c) above
 - Add : 25% of (d) above
 - Less: Amount as per (f) above
 - Total

Part-B - Details in respect of specified tax

1. Assessed total income

2. Date of assessment order and section under which assessed

3. Assessment year

4. Amount payable as per the assessment order/any other order

 - (i) Tax
 - (ii) Interest
 - (iii) Total

5. Amount paid out of 4(iii) above

6. Demand outstanding as on the date of making declaration under section 202

7. Amount payable under section 202(II) [4(i) - 5]

8. Details of pendency as on 29.02.2016, of appeal/ writ filed or proceedings for arbitration/ conciliation/mediation initiated or notice given:
 - (i) Authority or Court
 - (ii) (a) Appeal/ writ petition number
 - (b) Arbitration/ Conciliation/ Mediation reference number
 - (iii) Date of filing/ date on which notice given

9. (i) Whether appeal/ writ/ arbitration/ conciliation/ mediation proceedings or notice thereof has been withdrawn Yes/ No

- (ii) If Yes, date of withdrawal (attach proof of the same)

.....
Name and signature of the declarant

VERIFICATION

I(name in block letters) son/daughter of Shri
..... solemnly declare that to the best of my knowledge and belief, -

- (a) the information given in this declaration, statements and annexures accompanying it is correct and complete and amount of tax arrear/specified tax and other particulars shown therein are truly stated and related to the previous year relevant to the assessment year indicated in this declaration;
- (b) I am not disqualified in any manner from making a declaration under the Scheme with reference to the provisions of section 208 of the Finance Act, 2016.

I further declare that I am making this declaration in my capacity as
[(designation) (please specify if you are making a declaration on behalf of declarant)] and that I am competent to make this declaration and verify it.

Place

Date

.....

Name and signature of the declarant

Instructions for filling the form:

1. This Form should be submitted to the designated authority referred to in section 201(1)(b) of the Finance Act, 2016.
2. More sheets may be used wherever necessary to give complete details.
3. Attach necessary details in respect of payment of tax, interest or penalty made on or before the date of filing of this declaration.
4. In case the declaration relates to specified tax, the form should be accompanied with an undertaking in Form-2.
4. Strike off the row/part which is not applicable.
5. No column should be left blank. Wherever the entry is not relevant the column should be filled in as 'Not Applicable'.
6. Any other relevant information may be briefly indicated in a separate sheet, if required.

Form-2
[See rule 3(2)]

UNDERTAKING UNDER SUB-SECTION (4) OF SECTION 203 OF THE FINANCE ACT,
2016 IN RESPECT OF THE DIRECT TAX DISPUTE RESOLUTION SCHEME, 2016

THE DIRECT TAX DISPUTE RESOLUTION SCHEME RULES, 2016

To,

The Designated Authority

.....
.....

Sir/Madam,

*I,(name in block letters) son/daughter of Shri
..... having decided to avail the benefit of the Direct Tax Dispute
Resolution Scheme, 2016 do hereby voluntarily waive all my rights in respect of specified
tax, whether direct or indirect, to seek or pursue any remedy or any claim in relation to the
specified tax which may otherwise be available to me under any law for the time being in
force, in equity, by statute or under any agreement entered into by India with any other
country or territory outside India whether for protection of investment or otherwise.

*I,(name in block letters) son/daughter of Shri
.....designation on behalf of
..... (name of declarant) being duly authorised and competent in this
regard, the..... (name of declarant) having decided to avail the benefit
of the Direct Tax Dispute Resolution Scheme, 2016 do hereby voluntarily waive all its rights
in respect of specified tax, whether direct or indirect, to seek or pursue any remedy or any
claim in relation to the specified tax which may otherwise be available to me under any law
for the time being in force, in equity, by statute or under any agreement entered into by
India with any other country or territory outside India whether for protection of investment
or otherwise.

The above undertaking is irrevocable.

I also confirm that I am aware of all the consequences of this undertaking.

Place:

.....
Signature

Date:

.....
Designation

.....
Address

.....
PAN

Note:

*Strike off whichever is not applicable.

The undertaking is to be furnished in respect of 'specified tax' along with the declaration in Form-1.

Form-3
[See rule 4]

FORM OF CERTIFICATE OF INTIMATION UNDER SUB-SECTION (1) OF SECTION 204
OF THE FINANCE ACT, 2016 IN RESPECT OF THE DIRECT TAX DISPUTE RESOLUTION
SCHEME, 2016

THE DIRECT TAX DISPUTE RESOLUTION SCHEME RULES, 2016

Whereas Mr./Mrs./M/s (hereinafter referred to as the declarant) has filed a declaration under section 202 of the Finance Act, 2016;

And whereas the said declaration has been received on in the office of the designated authority.

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 204 of the Finance Act, 2016 and after consideration of relevant material, the following amounts are hereby determined to be payable by the declarant towards full and final settlement of the tax arrear/specified tax covered by the said declaration under the scheme :

Sl. No.	Income-tax Act, 1961/ Wealth-tax Act, 1957	Assessment year	Tax arrear	Specified tax	Amount payable

The declarant is hereby directed to make the payment of sum payable within thirty days from the date of receipt of this certificate.

In case of non-payment of amount payable within the said period, the declaration under Form-1 shall be treated as void and shall be deemed never to have been made.

Place
Date

.....
Name, signature and seal of Designated Authority

Form-4
[See rule 5]

INTIMATION OF PAYMENT UNDER SUB-SECTION (2) OF SECTION 204 OF THE FINANCE ACT, 2016 IN RESPECT OF THE DIRECT TAX DISPUTE RESOLUTION SCHEME, 2016

THE DIRECT TAX DISPUTE RESOLUTION SCHEME RULES, 2016

To,

The Designated Authority

.....
.....

Sir/Madam,

Pursuant to the certificate received from designated authority in Form-3 vide certificate F.No. _____ dated ____ in respect of _____ (Name and address of the declarant) _____ PAN for A.Y. _____, the detail of payments made is as under:

Sl	BSR Code of Bank	Date of Deposit (DD/MM/YYYY)	Serial Number of Challan	Amount (Rs)
(1)	(2)	(3)	(4)	(5)

Attach proof of payment as detailed above

Place:

.....

Signature

Date:

.....

Designation

.....

Address

Form-5
[See rule 6]

ORDER FOR FULL AND FINAL SETTLEMENT OF TAX ARREAR UNDER SECTION 204(2) READ WITH SECTION 205 OF THE FINANCE ACT, 2016 IN RESPECT OF THE DIRECT TAX DISPUTE RESOLUTION SCHEME, 2016

THE DIRECT TAX DISPUTE RESOLUTION SCHEME RULES, 2016

Whereas.....(Name and address of the declarant)(hereinafter referred to as declarant) had made a declaration under section 202 of the Finance Act, 2016;

And whereas the designated authority by order dated determined the amount of rupees payable by the declarant in accordance with the provisions of the Scheme and granted a certificate setting forth therein the particulars of the tax arrear and the sum payable after such determination towards full and final settlement of tax arrear as per details given below ;

And whereas the declarant has paid rupees being the sum determined by the designated authority;

Now, therefore, in exercise of the powers conferred by sub-section (2) of section 204 read with section 205 of the Finance Act, 2016, it is hereby certified that-

- (a) a sum of Rs..... has been paid by the declarant towards full and final settlement of tax arrear determined in the order F.No.dated
- (b) immunity is granted subject to the provisions contained in the Scheme, from instituting any proceeding for prosecution for any offence under the Income-tax Act/Wealth-tax Act or from the imposition of penalty under the said enactment [as per section 205(b)(ii) of the Finance Act, 2016], in respect of the disputed tax/disputed income as detailed in the table below:

Assessment year	Appeal reference number	Amount of disputed income	Amount of disputed tax

Place

Date

.....

Name and signature and seal of Designated Authority

To

- (1) The declarant
- (2) Assessing Officer
- (3) Concerned Pr. Commissioner of Income-tax
- (4) Concerned Commissioner of Income-tax(Appeals)

Note: Strike off whatever is not applicable.

Form-6
[See rule 6]

ORDER FOR FULL AND FINAL SETTLEMENT OF SPECIFIED TAX UNDER SECTION 204(2) READ WITH SECTION 205 OF THE FINANCE ACT, 2016 IN RESPECT OF THE DIRECT TAX DISPUTE RESOLUTION SCHEME, 2016

THE DIRECT TAX DISPUTE RESOLUTION SCHEME RULES, 2016

Whereas.....(Name and address of the declarant)(hereinafter referred to as declarant) had made a declaration under section 202 of the Finance Act, 2016;

And whereas the designated authority by order dated determined the amount of rupees payable by the declarant in accordance with the provisions of the Scheme and granted a certificate setting forth therein the particulars of the specified tax and the sum payable after such determination towards full and final settlement of specified tax as per details given below ;

And whereas the declarant has paid rupees being the sum determined by the designated authority;

And whereas the declarant had filed a writ petition/appeal before High Court (mention the name of the High Court) or the Supreme Court or initiated proceedings for arbitration/ conciliation/ mediation/ given notice under any agreement entered into by India with any other country or territory outside India whether for protection of investment or otherwise against any order in respect of the specified tax;

And whereas the declarant has withdrawn the said writ petition/appeal/proceeding/notice before (mention the name of the High Court) High Court or the Supreme Court or the authority and furnished proof of such withdrawal;

And whereas the declarant has furnished an undertaking in Form-2 dated

Now, therefore, in exercise of the powers conferred by sub-section (2) of section 204 read with section 205 of the Finance Act, 2016, it is hereby certified that-

- (a) a sum of Rs..... has been paid by the declarant towards full and final settlement of specified tax determined in the order F.No.dated
- (b) immunity is granted subject to the provisions contained in the Scheme, from instituting any proceeding for prosecution for any offence under the Income-tax Act/Wealth-tax Act or from the imposition of penalty under the said enactment [as per section 205(b)(i) of the Finance Act, 2016], in respect of the disputed tax/disputed income as detailed in the table below:

Assessment year	Appeal reference number	Amount of disputed income	Amount of disputed tax

Place

Date Name and signature and seal of Designated Authority

To

- (1) The declarant
- (2) Assessing Officer
- (3) Pr. Commissioner of Income-tax concerned
- (4) Concerned Appellate authority/adjudicating authority

Note: Strike off whatever is not applicable

[Notification No.35/2016, F.No.142/11/2016-TPL]

(Dr. T.S. Mapwal)
Under Secretary to the Government of India