



सत्यमेव जयते

P. C. MODY

Chairman, CBDT &

Special Secretary to the Government of India

भारत सरकार

GOVERNMENT OF INDIA

(वित्त मंत्रालय / राजस्व विभाग)

Ministry of Finance / Department of Revenue

केन्द्रीय प्रत्यक्ष कर बोर्ड

Central Board of Direct Taxes

नार्थ ब्लॉक, नई दिल्ली-110001

North Block, New Delhi - 110001

E-mail : chairmancbdt@nic.in

Tele : 23092648 & Telefax : 23092544

Dated 09th July, 2020

Madam

Sub.: Matters relating to cleaning of arrear demand, Vivad se Vishwas Scheme and Grievances – reg.

As you are aware, government has laid great emphasis on providing services to the taxpayers without any hassles and problems. At these difficult times of Coronavirus pandemic, the taxpayers are facing even greater problems. Many of the taxpayers are waiting to see that their tax demands and refunds reach finality as quickly as possible. Many of them are waiting to file applications under Vivad Se Vishwas Scheme but are waiting for correct demand to be intimated.

2 Perusal of various grievance petitions show that large number applications for rectification and for giving appeal effects are pending for a very long time mainly because of lockdown during which the offices were either partially or fully closed throughout the country. The country is now in the process of opening of lockdown. Recently laptops have also been provided to all the officers with a facility to work from home. Therefore, the department can now provide much needed services to the taxpayers both from the income tax offices as well as from home.

3 In view of these reasons and in supersession of earlier instructions, Board desires that all the work mentioned in the table below of cleaning up of the tax demands and calculating the tax payable or refundable in respect of all eligible assesses under Vivad Se Vishwas Scheme is taken up on priority and completed by the date mentioned in column 3.

(i)	All applications for rectifications and for giving effect to appeal orders to be uploaded on the ITBA. All the work of rectification and appeal effect must be done on the ITBA only.	31.08.2020
(ii)	The AOs to check the correctness of arrear demand of each of the assesses in their jurisdiction as available on the ITBA with their records and to correct any discrepancy, if found.	31.08.2020
(iii)	The taxpayers and AOs were informed in the last quarter of F.Y. 2019-20 of the pendency of tax arrears through their Portal/emails. Many taxpayers have submitted their responses electronically for rectification, appeal effects or tax credits. These should be attended to immediately in a time bound manner.	31.08.2020


(iv)	Applications received under Vivad Se Vishwas Scheme should be attended immediately. Further, whether application under the scheme is received or not, all the AOs, after carrying out the exercise mentioned in (i) to (iii) above, shall compute the tax payable by or refundable to all the eligible assesses in their jurisdiction. This exercise must be done for all the assesses in case they wish to opt for the scheme and to avoid last minute rush and problems.	31.08.2020
(v)	All the officers shall ensure that all the assessment records are properly placed in the record rooms to facilitate easy retrieval.	31.08.2020

4. In view of the Corona Pandemic and social distancing norms it is desired by the Board that all the stated work be done only through e-proceedings. The notices/communication to the taxpayers in respect of the above items of work and grievance should be through the e-filing portal/emails and the submissions should also be electronic only.

5. The disposal of each officer will be monitored online by an MIS being issued separately. While issuing the notices or communications to the taxpayers, the officers should be sensitized to appreciate the problems relating to compliance being faced by the taxpayers because of the Coronavirus Pandemic, its impact on the local area, and act accordingly.

With Best Wishes

Ms.Himalini Kashyap
Pr.Chief Commissioner of Income Tax,
Nagpur


(P. C. Mody)