

Provided that in computing the reduced amount of MAT credit to be carried forward in clause (ii) of sub-rule (1), one-half of the amount by which MAT credit is reduced shall be considered for reduction, if such reduction is related to issues covered in favour of declarant.

**Explanation.**— For the purposes of this rule MAT credit means the tax credit as provided in section 115JAA or section 115JD of the Income-tax Act, 1961 (43 of 1961).

FORM-I (See rule 4) FORM FOR FILING DECLARATION UNDER SUB-SECTION (1) AND UNDERTAKING UNDER SUB-SECTION (4) OF SECTION 91 OF THE FINANCE (NO. 2) ACT, 2024 (UNDER THE DIRECT TAX VIVAD SE VISHWAS SCHEME, 2024)															
<b>PART A – GENERAL INFORMATION</b>															
PAN (mandatory field)				TAN (mandatory if TAN based appeal)				Mobile No.							
Aadhaar No.				Name of the appellant				Email Address							
Appeal Reference Number (ARN) [in case both assessee and deptt are in appeal against the same order, provide both the ARNs](Add one row)				Assessment Year											
Financial Year (to be furnished only if TAN based appeal)															
<b>INFORMATION RELATING TO ELIGIBILITY</b>															
Whether the applicant is appellant in terms of section 89 of the DTVSV and is not ineligible to apply in terms of section 96 of DTVSV?										Yes	No				
Option exercised by the Appellant Whether opting to pay tax on reduction of losses or depreciation or MAT credit If Yes, go to relevant schedule under Part A; If No, fill up Schedule XXVII under Part D															
<b>PART B – INFORMATION RELATING TO DISPUTE: (SEPARATE FORM-I DECLARATION FOR EACH DISPUTE)</b>															
Nature of tax arrear				Disputed tax/ Disputed Interest/ Disputed Penalty/ Disputed Fee		Details of pending appeal / writ / SLP / DRP Objections / Revision application as on 22.07.2024.– (1) Whether Appeal /objection/revision/Writ / SLP? (2) Appellate Forum – JCT(A)/CIT(A) / DRP/CIT/PCIT/ITAT / HC / SC (3) Filed by – (Tick the relevant option) – Assessee / Department / Both (4) Date of filing (5) Whether DRP case? (6) If yes, whether directions passed by DRP on or before 22.07.2024? (7) If yes, whether order passed by AO? (If yes, not eligible) (8) Applicable Schedule(s) (Dropdown to be provided in e-filing utility)				(Drop down to be provided in e- filing utility)  Based on the combination of nature of disputed tax, appellate forum and appellant relevant schedule will be filled by the declarant					
Details of order by which tax arrear determined (1) Section under which order passed (2) Income-tax authority / Appellate Forum who passed the order (3) Date on which order passed (4) Whether it is a dispute related to section 194IA/ 194IB/194M – YES <input type="checkbox"/> NO <input type="checkbox"/>				(Drop down to be provided in the e- utility)		If declaration is with respect to appeal, writ, SLP for disputed tax including disputed TDS/TCS appeal, is there pending appeal, writ or SLP for interest or penalty imposed in relation to such disputed tax - YES/ NO				If yes, give details of such appeal, writ or SLP. (details to be captured in e-filing utility)					
<b>PART C – INFORMATION RELATED TO TAX ARREARS</b>															
(i) Tax arrears (as per schedule)															
<b>PART D – INFORMATION RELATED TO AMOUNT PAYABLE</b>															
(i) Total amount payable under DTVSV if declaration is made on or before 31.12.2024										Pick up from X from relevant schedule (in case of both assessee and deptt appeal, add them up)					
(ii) Total amount payable under DTVSV if declaration is made after 31.12.2024										Pick up from Y from relevant schedule (in case of both assessee and deptt appeal, add them up)					
<b>PART E – INFORMATION RELATED TO PAYMENTS AGAINST TAX ARREAR</b>															
(i) Whether the declarant has made any payment against tax arrears before filing of declaration?										Yes	No				
(ii) If yes, please fill following details															
S. No.				Date of payment				Amount				BSR Code		Challan Serial Number	
I.															
(iii) Total payments against tax arrears															
<b>PART F</b> Net amount payable/refundable by the appellant: Part D (i) or D (ii), as the case may be, less Part E (iii)															
<b>VERIFICATION</b>															
I .....(name in block letters) son/daughter of Shri/Smt. .... solemnly declare that to the best of my knowledge and belief the information given in this declaration is correct and complete and is in accordance with the provisions of the Direct Tax Vivad se Vishwas Scheme, 2024.															

I further declare that I am making this declaration in my capacity as (drop down to be provided) ..... and that I am competent to make this declaration and verify it. I am holding permanent account number \_\_\_\_\_ (if allotted)

Place .....

Date .....

Name and signature of the declarant

### UNDERTAKING

To,

The Designated Authority

.....

.....

Sir/Madam,

\*I, .....(name in block letters) son/daughter of Shri/Smt ..... having PAN .....having decided to avail the benefit of the Direct Tax *Vivad se Vishwas* Scheme, 2024 provided under Chapter IV of the Finance (No.2) Act, 2024 (15 of 2024) do hereby voluntarily waive all my rights, whether direct or indirect, to seek or pursue any remedy or any claim in relation to the tax-arrear 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/Smt ..... designation ..... holding PAN ....., being duly authorised and competent in this regard, on behalf of ..... (name of declarant) having PAN .....(PAN of declarant), and having decided to avail the benefit of the Direct Tax *Vivad se Vishwas* Scheme, 2024 provided under Chapter IV of the Finance (No.2) Act, 2024 (15 of 2024), do hereby voluntarily waive all its rights, whether direct or indirect, to seek or pursue any remedy or any claim in relation to the tax-arrear 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 do hereby also undertake that provisions of section 96 of Finance (No. 2) Act, 2024 are not attracted in this case.

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

Place: .....

.....

Signature/Verification

Date: .....

**Note:**

\*Strike off whichever is not applicable.

### A Schedules applicable where declaration relates to disputed tax (applicable in case of PAN)

**Combination: Disputed tax + JCIT(A)/CIT(A) + Assessee**

Schedule I. To be filled in case appeal of assessee is pending before the JCIT(A)/CIT(A) as on 22.07.2024

A	Total income as per order against which appeal filed	A	
B	Disputed income out of A		
	(i) relating to issues, which have been decided in favour of assessee in his case for any assessment year by ITAT (and such order has not been subsequently reversed by the High Court) or High Court (and such order has not been subsequently reversed by the Supreme Court)	B(i)	
	(ii) relating to issues other than B(i)	B(ii)	
C	Disputed tax in relation to disputed income at B(i)	C	
D	Disputed tax in relation to disputed income at B(ii)	D	
E	Tax effect of enhancement, if any, by JCIT(A) or CIT(A)	E	
F	Total disputed tax (C+D+E)	F	

<b>G</b>	Interest charged on disputed tax	G	
<b>H</b>	Penalty levied on disputed tax	H	
<b>I</b>	Tax arrears (F+G+H)	I	
<b>X</b>	Amount payable under DTVSV on or before 31.12.2024 New appellant case $0.5 * C + D + E$ Old appellant case $0.55 * C + 1.1 * D + 1.1 * E$	X	
<b>Y</b>	Amount payable under DTVSV on or after 01.01.2025 New appellant case $0.55 * C + 1.1 * D + 1.1 * E$ Old appellant case $0.6 * C + 1.2 * D + 1.2 * E$	Y	

**Combination: Disputed tax + DRP draft order+ Assessee**

Schedule II. To be filled in case assessee has filed objections with DRP against draft assessment order and DRP has not issued any directions as on 22.07.2024

<b>A</b>	Total income as per draft order against which objections filed		A	
<b>B</b>	Disputed income out of A -		B(i)	
	<b>(i)</b>	relating to issues, which have been decided in favour of assessee in his case for any assessment year by ITAT (and such order has not been subsequently reversed by the High Court) or High Court (and such order has not been subsequently reversed by the Supreme Court)		
	<b>(ii)</b>	relating to issues other than B(i)		
<b>C</b>	Disputed tax in relation to disputed income at B(i)		C	
<b>D</b>	Disputed tax in relation to disputed income at B(ii)		D	
<b>E</b>	Total disputed tax (C+D)		E	
<b>F</b>	Interest charged on disputed tax		F	
<b>G</b>	Penalty levied on disputed tax		G	
<b>H</b>	Tax arrears (E+F+G)		H	
<b>X</b>	Amount payable under DTVSV on or before 31.12.2024 New appellant case $0.5 * C + D$ Old appellant case $0.55 * C + 1.1 * D$		X	
<b>Y</b>	Amount payable under DTVSV on or after 01.01.2025 New appellant case $0.55 * C + 1.1 * D$ Old appellant case $0.6 * C + 1.2 * D$		Y	

**Combination: Disputed tax + DRP direction + Assessee**

Schedule III. To be filled in case DRP has issued directions under section 144C of the Income-tax Act in response to objections filed by the assessee and Assessing Officer has not passed the order as per such directions issued by DRP as on 22.07.2024

<b>A</b>	Total income as per directions of DRP		A	
<b>B</b>	Disputed income out of A		B(i)	
	<b>(i)</b>	relating to issues, which have been decided in favour of assessee in his case for any assessment year by ITAT (and such order has not been subsequently reversed by the High Court) or High Court (and such order has not been subsequently reversed by the Supreme Court)		
	<b>(ii)</b>	relating to issues other than B(i)		
<b>C</b>	Disputed tax in relation to disputed income at B(i)		C	
<b>D</b>	Disputed tax in relation to disputed income at B(ii)		D	
<b>E</b>	Total disputed tax (C+D)		E	
<b>F</b>	Interest charged on disputed tax		F	
<b>G</b>	Penalty levied on disputed tax		G	
<b>H</b>	Tax arrears (E+F+G)		H	
<b>X</b>	Amount payable under DTVSV on or before 31.12.2024 New appellant case $0.5 * C + D$ Old appellant case $0.55 * C + 1.1 * D$		X	
<b>Y</b>	Amount payable under DTVSV on or after 01.01.2025 New appellant case $0.55 * C + 1.1 * D$ Old appellant case $0.6 * C + 1.2 * D$		Y	

**Combination: Disputed tax + ITAT + Assessee**

Schedule IV. To be filled in case appeal of assessee is pending before the ITAT as on 22.07.2024

<b>A</b>	Total income as per order against which appeal filed		A	
<b>B</b>	Disputed income out of A		B(i)	
	<b>(i)</b>	relating to issues, which have been decided in favour of assessee in his case for any assessment year by High Court (and such order has not been subsequently reversed by the Supreme Court)		
	<b>(ii)</b>	relating to issues other than B(i)		
<b>C</b>	Disputed tax in relation to disputed income at B(i)		C	
<b>D</b>	Disputed tax in relation to disputed income at B(ii)		D	
<b>E</b>	Total disputed tax (C+D)		E	
<b>F</b>	Interest charged on disputed tax		F	
<b>G</b>	Penalty levied on disputed tax		G	
<b>H</b>	Tax arrears (E+F+G)		H	
<b>X</b>	Amount payable under DTVSV on or before 31.12.2024 New appellant case $0.5 * C + D$ Old appellant case $0.55 * C + 1.1 * D$		X	
<b>Y</b>	Amount payable under DTVSV on or after 01.01.2025		Y	

	New appellant case $0.55 * C + 1.1D$ Old appellant case $0.6 * C + 1.2 * D$		
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**Combination: Disputed tax + ITAT + Department**

Schedule V. To be filled in case appeal of Department is pending before the ITAT as on 22.07.2024

<b>A</b>	Total income as per order against which appeal filed OR to be filed	A	
<b>B</b>	Disputed income out of A	B	
<b>C</b>	Disputed tax in relation to disputed income at B	C	
<b>D</b>	Interest charged on disputed tax	D	
<b>E</b>	Penalty levied on disputed tax	E	
<b>F</b>	Tax arrears (C+D+E)	F	
<b>X</b>	Amount payable under DTVSV on or before 31.12.2024 New appellant case $0.5 * C$ Old appellant case $0.55 * C$	X	
<b>Y</b>	Amount payable under DTVSV on or after 01.01.2025 New appellant case $0.55 * C$ Old appellant case $0.6 * C$	Y	

**Combination: Disputed tax + HC + Assessee**

Schedule VI. To be filled in case appeal or writ of assessee is pending before the High Court as on 22.07.2024

<b>A</b>	Total income as per order against which appeal / writ filed	A	
<b>B</b>	Disputed income out of A	B	
<b>C</b>	Disputed tax in relation to disputed income at B	C	
<b>D</b>	Interest charged on disputed tax	D	
<b>E</b>	Penalty levied on disputed tax	E	
<b>F</b>	Tax arrears (C+D+E)	F	
<b>X</b>	Amount payable under DTVSV on or before 31.12.2024 New appellant case C Old appellant case 1.1 C	X	
<b>Y</b>	Amount payable under DTVSV on or after 01.01.2025 New appellant case $1.1 * C$ Old appellant case $1.2 * C$	Y	

**Combination: Disputed tax + HC + Department**

Schedule VII. To be filled in case appeal or writ of Department is pending before the High Court as on 22.07.2024

<b>A</b>	Total income as per order against which appeal / writ filed	A	
<b>B</b>	Disputed income out of A	B	
<b>C</b>	Disputed tax in relation to disputed income at B	C	
<b>D</b>	Interest charged on disputed tax	D	
<b>E</b>	Penalty levied on disputed tax	E	
<b>F</b>	Tax arrears (C+D+E)	F	
<b>X</b>	Amount payable under DTVSV on or before 31.12.2024 New appellant case $0.5 * C$ Old appellant case $0.55 * C$	X	
<b>Y</b>	Amount payable under DTVSV on or after 01.01.2025 New appellant case $0.55 * C$ Old appellant case $0.6 * C$	Y	

**Combination: Disputed tax + SC + Assessee**

Schedule VIII. To be filled in case appeal or writ or SLP of assessee is pending before Supreme Court as on 22.07.2024

<b>A</b>	Total income as per order against which appeal / writ / SLP filed	A	
<b>B</b>	Disputed income out of A	B	
<b>C</b>	Disputed tax in relation to disputed income at B	C	
<b>D</b>	Interest charged on disputed tax	D	
<b>E</b>	Penalty levied on disputed tax	E	
<b>F</b>	Tax arrears (C+D+E)	F	
<b>X</b>	Amount payable under DTVSV on or before 31.12.2024 New appellant case C Old appellant case $1.1 * C$	X	
<b>Y</b>	Amount payable under DTVSV on or after 01.01.2025 New appellant case $1.1 * C$ Old appellant case $1.2 * C$	Y	

**Combination: Disputed tax + SC + Department**

Schedule IX. To be filled in case appeal or writ or SLP of Department is pending before the Supreme Court as on 22.07.2024

<b>A</b>	Total income as per order against which appeal / writ / SLP filed	A	
<b>B</b>	Disputed income out of A	B	
<b>C</b>	Disputed tax in relation to disputed income at B	C	
<b>D</b>	Interest charged on disputed tax	D	
<b>E</b>	Penalty levied on disputed tax	E	
<b>F</b>	Tax arrears (C+D+E)	F	

<b>X</b>	Amount payable under DTVSV on or before 31.12.2024 New appellant case 0.5*C Old appellant case 0.55*C	X	
<b>Y</b>	Amount payable under DTVSV on or after 01.01.2025 New appellant case 0.55*C Old appellant case 0.6*C	Y	

**Combination: Disputed tax + 264 + Assessee**

Schedule X. To be filled in case revision application of assessee under section 264 is pending before the PCIT/CIT as on 22.07.2024

<b>A</b>	Total income as per order against which revision application filed	A	
<b>B</b>	Disputed income out of A	B	
<b>C</b>	Disputed tax in relation to disputed income at B	C	
<b>D</b>	Interest charged on disputed tax	D	
<b>E</b>	Penalty levied on disputed tax	E	
<b>F</b>	Tax arrears (C+D+E)	F	
<b>X</b>	Amount payable under DTVSV on or before 31.12.2024 New appellant case C Old appellant case 1.1*C	X	
<b>Y</b>	Amount payable under DTVSV on or after 01.01.2025 New appellant case 1.1*C Old appellant case 1.2*C	Y	

**B. Schedules applicable where declaration relates to disputed TDS/TCS (applicable for TAN)****Combination: Disputed TDS / TCS + JCIT(A)/CIT(A) + Deductor/Collector**

Schedule XI. To be filled in case appeal of assessee is pending before the JCIT(A)/CIT(A) as on 22.07.2024

<b>A</b>	<b>Amount of TDS / TCS disputed in appeal</b>		A	A(i)+A(ii)
	<b>(i)</b>	relating to issues, which have been decided in favour of assessee in his case for any financial year by ITAT (and such order has not been subsequently reversed by the High Court) or High Court (and such order has not been subsequently reversed by the Supreme Court)	A(i)	
	<b>(ii)</b>	relating to issues other than A(i)	A(ii)	
<b>B</b>	Tax effect of enhancement, if any, by JCIT(A) or CIT(A)		B	
<b>C</b>	Interest charged on disputed TDS / TCS		C	
<b>D</b>	Penalty levied on disputed TDS / TCS		D	
<b>E</b>	TDS / TCS arrears (A+B+C+D)		E	
<b>X</b>	Amount payable under DTVSV on or before 31.12.2024 New appellant case 0.5*A(i) + A(ii) + B Old appellant case 0.55*A(i) + 1.1*A(ii) + 1.1*B		X	
<b>Y</b>	Amount payable under DTVSV on or after 01.01.2025 New appellant case 0.55*A(i) + 1.1*A(ii) + 1.1*B Old appellant case 0.6*A(i) + 1.20*A(ii) + 1.20*B		Y	

**Combination: Disputed TDS/TCS + ITAT + Deductor/Collector**

Schedule XII. To be filled in case appeal of assessee is pending before the ITAT as on 22.07.2024

<b>A</b>	<b>Amount of TDS / TCS disputed in appeal</b>		A	A(i)+A(ii)
	<b>(i)</b>	relating to issues, which have been decided in favour of assessee in his case for any financial year by High Court (and such order has not been subsequently reversed by the Supreme Court)	A(i)	
	<b>(ii)</b>	relating to issues other than A(i)	A(ii)	
<b>B</b>	Interest charged on disputed TDS / TCS		B	
<b>C</b>	Penalty levied on disputed TDS / TCS		C	
<b>D</b>	TDS / TCS arrears (A+B+C)		D	
<b>X</b>	Amount payable under DTVSV on or before 31.12.2024 New appellant case 0.5*A(i) + A(ii) + B Old appellant case 0.55*A(i) + 1.1* A(ii) + 1.1*B		X	
<b>Y</b>	Amount payable under DTVSV on or after 01.01.2025 New appellant case 0.55*A(i) + 1.1* A(ii) + 1.1*B Old appellant case 0.6*A(i) + 1.2* A(ii) + 1.2*B		Y	

**Combination: Disputed TDS/TCS + ITAT + Department**

Schedule XIII. To be filled in case appeal of Department is pending before the ITAT as on 22.07.2024

<b>Amount of TDS / TCS disputed in appeal</b>			
<b>A</b>	TDS/TCS default for which appeal is filed	A	
<b>B</b>	Interest charged on disputed TDS / TCS	B	
<b>C</b>	Penalty levied on disputed TDS / TCS	C	
<b>D</b>	TDS / TCS arrears (A+B+C)	D	

X	Amount payable under DTVSV on or before 31.12.2024 New appellant case 0.5*A Old appellant case 0.55*A	X	
Y	Amount payable under DTVSV on or after 01.01.2025 New appellant case 0.55*A Old appellant case 0.6*A	Y	

**Combination: Disputed TDS/TCS + HC + Deductor/Collector**

Schedule XIV. To be filled in case appeal or writ of assessee is pending before the High Court as on 22.07.2024

Amount of TDS / TCS disputed in appeal			
A	TDS/TCS default for which writ or appeal is filed	A	
B	Interest charged on disputed TDS / TCS	B	
C	Penalty levied on disputed TDS / TCS	C	
D	TDS / TCS arrears (A+B+C)	D	
X	Amount payable under DTVSV on or before 31.12.2024 New appellant case A Old appellant case 1.1*A	X	
Y	Amount payable under DTVSV on or after 01.01.2025 New appellant case 1.1*A Old appellant case 1.2*A	Y	

**Combination: Disputed TDS/TCS + HC + Department**

Schedule XV. To be filled in case appeal or writ of Department is pending before the High Court as on 22.07.2024

Amount of TDS / TCS disputed in appeal			
A	TDS/TCS default for which writ or appeal is filed	A	
B	Interest charged on disputed TDS / TCS	B	
C	Penalty levied on disputed TDS / TCS	C	
D	TDS / TCS arrears (A+B+C)	D	
X	Amount payable under DTVSV on or before 31.12.2024 New appellant case 0.5*A Old appellant case 0.55*A	X	
Y	Amount payable under DTVSV on or after 01.01.2025 New appellant case 0.55*A Old appellant case 0.6*A	Y	

**Combination: Disputed TDS/TCS + SC + Deductor/Collector**

Schedule XVI. To be filled in case appeal or writ or SLP of assessee is pending before the Supreme Court as on 22.07.2024

Amount of TDS / TCS disputed in appeal			
A	TDS/TCS default for which writ or appeal or SLP is filed	A	
B	Interest charged on disputed TDS / TCS	B	
C	Penalty levied on disputed TDS / TCS	C	
D	TDS / TCS arrears (A+B+C)	D	
X	Amount payable under DTVSV on or before 31.12.2024 New appellant case A Old appellant case 1.1*A	X	
Y	Amount payable under DTVSV on or after 01.01.2025 New appellant case 1.1*A Old appellant case 1.2*A	Y	

**Combination: Disputed TDS/TCS + SC + Department**

Schedule XVII. To be filled in case appeal or writ or SLP of Department is pending before the Supreme Court as on 22.07.2024

Amount of TDS / TCS disputed in appeal			
A	TDS/TCS default for which writ or appeal or SLP is filed	A	
B	Interest charged on disputed TDS / TCS	B	
C	Penalty levied on disputed TDS / TCS	C	
D	TDS / TCS arrears (A+B+C)	D	
X	Amount payable under DTVSV on or before 31.12.2024 New appellant case 0.5*A Old appellant case 0.55*A	X	
Y	Amount payable under DTVSV on or after 01.01.2025 New appellant case 0.55*A Old appellant case 0.6*A	Y	

**Combination: Disputed TDS/TCS + 264 + Deductor/Collector**

Schedule XVIII. To be filled in case revision application of assessee under section 264 is pending before the PCIT/CIT as on 22.07.2024

Amount of TDS / TCS disputed in appeal			
A	TDS/TCS default for which revision application filed		A
B	Interest charged on disputed TDS / TCS		B
C	Penalty levied on disputed TDS / TCS		C
D	TDS / TCS arrears (A+B+C)		D
X	Amount payable under DTVSV on or before 31.12.2024 New appellant case A Old appellant case 1.1*A		X
Y	Amount payable under DTVSV on or after 01.01.2025 New appellant case 1.1*A Old appellant case 1.2*A		Y

**C. Schedule applicable where declaration relates to disputed penalty, interest or fee only (applicable for PAN and TAN)**

**Combination: Disputed penalty/interest/fee + JCIT(A)/ CIT(A) + Assessee**

Schedule XIX. To be filled in case appeal of assessee is pending before the JCIT(A)/ CIT(A) as on 22.07.2024

A	Total amount of penalty / interest / fees per order against which appeal is filed		A	
B	Disputed amount of penalty / interest / fee out of A		B	B(i)+B(ii)
	(i)	relating to issues, which have been decided in favour of assessee in his case for any assessment year by ITAT (and such order has not been subsequently reversed by the High Court) or High Court (and such order has not been subsequently reversed by the Supreme Court)	B(i)	
	(ii)	relating to issues other than B(i)	B(ii)	
C	Penalty or interest or fee enhanced by CIT(A)/ JCIT(A)		C	
D	Tax arrears (B(i)+B(ii)+C)		D	
X	Amount payable under DTVSV on or before 31.12.2024 New appellant case $0.125*B(i) + 0.25B(ii) + 0.25*C$ Old appellant case $0.15*B(i) + 0.3B(ii) + 0.3*C$		X	
Y	Amount payable under DTVSV on or after 01.01.2025 New appellant case $0.15*B(i) + 0.3*B(ii) + 0.3*C$ Old appellant case $0.175*B(i) + 0.35*B(ii) + 0.35*C$		Y	

**Combination: Disputed penalty/interest/fee + ITAT + Assessee**

Schedule XX. To be filled in case appeal of assessee is pending before the ITAT as on 22.07.2024

A	Total amount of penalty / interest / fee as per order against which appeal has been filed		A	
B	Disputed penalty / interest / fee due to appeal by assessee -		B	B(i)+B(ii)
	(i)	relating to issues, which have been decided in favour of assessee in his case for any assessment year by High Court (and such order has not been subsequently reversed by the Supreme Court)	B(i)	
	(ii)	relating to issues other than B(i)	B(ii)	
C	Tax arrears (B(i) + B(ii))		C	
X	Amount payable under DTVSV on or before 31.12.2024 New appellant case $0.125*B(i) + 0.25B(ii) + 0.25*C$ Old appellant case $0.15*B(i) + 0.3B(ii) + 0.3*C$		X	
Y	Amount payable under DTVSV on or after 01.01.2025 New appellant case $0.15*B(i) + 0.3*B(ii) + 0.3*C$ Old appellant case $0.175*B(i) + 0.35*B(ii) + 0.35*C$		Y	

**Combination: Disputed penalty/interest/fee + ITAT + Department**

Schedule XXI. To be filled in case appeal of Department is pending before the ITAT as on 22.07.2024

A	Total amount of penalty/interest/fee as per order against which appeal filed		A	
B	Disputed penalty / interest / fee relating to issues on which appeal has been filed		B	
C	Tax arrears (B)		C	
X	Amount payable under DTVSV on or before 31.12.2024 New appellant case $0.125*B + 0.125*C$ Old appellant case $0.15*B + 0.15*C$		X	
Y	Amount payable under DTVSV on or after 01.01.2025 New appellant case $0.15*B + 0.15*C$ Old appellant case $0.175*B + 0.175*C$		Y	

**Combination: Disputed penalty/interest/fee + HC + Assessee**

## Schedule XXII. To be filled in case appeal or writ of assessee is pending before the High Court as on 22.07.2024

<b>A</b>	Total amount of penalty / interest / fee as per order against which appeal or writ has been filed	A	
<b>B</b>	Disputed penalty / interest / fee due to appeal by assessee	B	
<b>C</b>	Tax arrears (B)	C	
<b>X</b>	Amount payable under DTVSV on or before 31.12.2024 New appellant case $0.25*B + 0.25*C$ Old appellant case $0.3*B + 0.3*C$	X	
<b>Y</b>	Amount payable under DTVSV on or after 01.01.2025 New appellant case $0.3*B + 0.3*C$ Old appellant case $0.35*B + 0.35*C$	Y	

**Combination: Disputed penalty/interest/fee + HC + Department**

## Schedule XXIII. To be filled in case appeal or writ of Department is pending before the High Court as on 22.07.2024

<b>A</b>	Total amount of penalty / interest / fee as per order against which appeal or writ has been filed or appeal to be filed	A	
<b>B</b>	Disputed penalty / interest / fee on issues raised in appeal	B	
<b>C</b>	Tax arrears (B)	C	
<b>X</b>	Amount payable under DTVSV on or before 31.12.2024 New appellant case $0.125*B + 0.125*C$ Old appellant case $0.15*B + 0.15*C$	X	
<b>Y</b>	Amount payable under DTVSV on or after 01.01.2025 New appellant case $0.15*B + 0.15*C$ Old appellant case $0.175*B + 0.175*C$	Y	

**Combination: Disputed penalty/interest/fee + SC + Assessee**

## Schedule XXIV. To be filled in case appeal or writ or SLP of assessee is pending before the Supreme Court as on 22.07.2024

<b>A</b>	Total amount of penalty / interest / fee as per order against which appeal or writ or SLP has been filed	A	
<b>B</b>	Disputed penalty / interest / fee due to appeal by assessee	B	
<b>C</b>	Tax arrears (B)	C	
<b>X</b>	Amount payable under DTVSV on or before 31.12.2024 New appellant case $0.25*B + 0.25*C$ Old appellant case $0.3*B + 0.3*C$	X	
<b>Y</b>	Amount payable under DTVSV on or after 01.01.2025 New appellant case $0.3*B + 0.3*C$ Old appellant case $0.35*B + 0.35*C$	Y	

**Combination: Disputed penalty/interest/fee + SC + Department**

## Schedule XXV. To be filled in case appeal or writ or SLP of Department is pending before the Supreme Court as on 22.07.2024

<b>A</b>	Total amount of penalty / interest / fee as per order against which appeal or writ or SLP has been filed	A	
<b>B</b>	Disputed penalty / interest / fee on issues raised in appeal	B	
<b>C</b>	Tax arrears (B)	C	
<b>X</b>	Amount payable under DTVSV on or before 31.12.2024 New appellant case $0.125*B + 0.125*C$ Old appellant case $0.15*B + 0.15*C$	X	
<b>Y</b>	Amount payable under DTVSV on or after 01.01.2025 New appellant case $0.15*B + 0.15*C$ Old appellant case $0.175*B + 0.175*C$	Y	

**Combination: Disputed penalty/interest/fee + 264 + Assessee**

## Schedule XXVI. To be filled in case revision application of assessee under section 264 is pending before the PCIT/CIT as on 22.07.2024

Amount of TDS / TCS disputed in appeal			
<b>A</b>	Total amount of penalty / interest / fee as per order against which revision application filed	A	
<b>B</b>	Disputed penalty / interest / fee on issues raised in revision application	B	
<b>D</b>	Tax arrears (B)	D	
<b>X</b>	Amount payable under DTVSV on or before 31.12.2024 New appellant case $0.25*B + 0.25*C$ Old appellant case $0.3*B + 0.3*C$	X	
<b>Y</b>	Amount payable under DTVSV on or after 01.01.2025 New appellant case $0.3*B + 0.3*C$ Old appellant case $0.35*B + 0.35*C$	Y	

**D: In case the appellant opts not to pay tax on additions having effect of reducing loss or depreciation or MAT credit carried forward then the following schedules are to be filled up.**

**Schedule XXVII-A.**

	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Loss/ unabsorbed depreciation carried forward as per return filed	Loss/ unabsorbed depreciation carried forward after VSVS settlement	Income taking into account loss/ unabsorbed depreciation in Column (2)	Income taking into account loss/ unabsorbed depreciation in Column (3)	Tax* plus interest on Income in Column (4)	Tax* plus interest on Income in Column (5)	Additional Tax payable in the year, if any [(7) – (6)]
Relevant Year							
Relevant Year + 1							
Relevant year + 2							
...							

\*Tax includes surcharge and cess

**Schedule XXVII-B.**

	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	MAT credit carried forward as per return filed	MAT credit carried forward after VSVS settlement	Income taking into account MAT credit in Column (2)	Income taking into account MAT credit in Column (3)	Tax* plus interest on Income in Column (4)	Tax* plus interest on Income in Column (5)	Additional Tax payable in the year, if any [(7) – (6)]
Relevant Year							
Relevant Year + 1							
Relevant year + 2							
...							

\*Tax includes surcharge and cess

**Form-2****[See rule 5]**

**CERTIFICATE UNDER SUB-SECTION (1) OF SECTION 92 OF THE  
FINANCE (NO. 2) ACT, 2024  
(UNDER THE DIRECT TAX VIVAD SE VISHWAS SCHEME, 2024)**

Whereas Mr./Mrs./M/s..... (hereinafter referred to as the declarant) having PAN ..... and TAN (mandatory if TAN based appeal) .....has filed a declaration under section 91 of the Finance (No.2) Act, 2024 (15 of 2024) in Form 1 vide acknowledgment number ..... dated .....

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 92 of the Act 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 covered by the said declaration under the Act: