

Circular No. 20/2024

F. No. 370149/213/2024-TPL
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

New Delhi, dated 30th December, 2024

Subject: - Extension of due date for determining amount payable as per column (3) of Table specified in section 90 of Direct Tax *Vivad Se Vishwas* Scheme, 2024 - reg.

The Central Board of Direct Taxes (CBDT), in exercise of its powers under sub-section (2) of section 97 of the Direct Tax *Vivad Se Vishwas* Scheme, 2024 ('the Scheme') extends the due date for determining amount payable as per column (3) of the Table specified in section 90 of the Scheme **from 31st December, 2024 to 31st January, 2025.**

(2) Accordingly, notwithstanding anything contained in the Direct Tax *Vivad Se Vishwas* Scheme, Rules or Guidance Note of 2024, in such cases where declaration is filed on or before 31st January, 2025, amount payable shall be determined as per column (3) of the Table specified in section 90 of the Scheme, and where declaration is filed on or after 01st February, 2025, amount payable shall be determined as per column (4) of the said Table.


30.12.2024

(Surbendu Thakur)

Under Secretary to the Govt. of India

Copy to:

1. PS to F.M./ PS to MoS (F)
2. PS to Revenue Secretary
3. Chairman (CBDT) & All Members of CBDT
4. All Pr. CCsIT/CCsIT/Pr. DGsIT/DGsIT
5. All Joint Secretaries/CsIT, CBDT
6. Directors/Deputy Secretaries/Under Secretaries of CBDT
7. Web Manager, with a request to place the order on official Income-tax website
8. CIT (M&TP), Official Spokesperson of CBDT with a request to publicize widely
9. JCIT, Data Base Cell for placing it on irsofficeronline.gov.in
10. The Institute of Chartered Accountants of India, IP Estate, New Delhi
11. All Chambers of Commerce
12. The Guard File