

Form-5

[See rule 7]

ORDER FOR FULL AND FINAL SETTLEMENT OF TAX ARREAR UNDER SECTION 5 (2) READ WITH SECTION 6 OF THE DIRECT TAX VIVAD SE VISHWAS ACT, 2020 (3 of 2020)

THE DIRECT TAX VIVAD SE VISHWAS RULES, 2020

Whereas.....(Name and PAN/Aadhaar number/TAN of the declarant)(hereinafter referred to as declarant) had made a declaration under section 4 of the Act;

And whereas the designated authority by Certificate No.dated determined the amount of rupees payable by / refundable to the declarant in accordance with the provisions of the Act and granted a certificate setting forth therein the particulars of the tax arrear and the amount payable / refundable after such determination towards full and final settlement of tax arrear;

Now, therefore, in exercise of the powers conferred by sub-section (2) of section 5 read with section 6 of the Act, 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 No.dated; and
- (b) the immunity is granted subject to the provisions contained in the Act, from instituting any proceeding for prosecution for any offence under the Income-tax Act or from the imposition of penalty under the said enactment[as per section 6 of the Act], in respect of the tax arrear as detailed in the table below:

| Assessment year/ Financial year | Details of dispute settle | Nature of tax arrear(disputed tax / disputed penalty / disput interest / disputed fee) | Amount of tax arrear |
|--------------------------------------------|----------------------------------|-----------------------------------------------------------------------------------------------------------|-----------------------------|
| | | | |

It is hereby clarified that making a declaration under this Act shall not amount to conceding the tax position and it shall not be lawful for the income-tax authority or the declarant being a party in appeal or writ petition or special leave petition to contend that the declarant or the income-tax authority, as the case may be, has acquiesced in the decision on the disputed issue by settling the dispute.

Place

Date (Designated Authority)

To

- (1) The declarant
- (2) Assessing Officer
- (3) Concerned Principal Commissioner of Income-tax
- (4) Concerned Appellate Forum

Note : Strike-off whatever is not applicable.