

**Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Direct Taxes**

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New Delhi, 15<sup>th</sup> October, 2024

**Press release**

**Release of Guidance Note 1/2024 on provisions of the Direct Tax Vivad Se Vishwas Scheme, 2024.**

The Hon'ble Finance Minister, in her Budget speech, announced the introduction of the Direct Tax Vivad Se Vishwas (DTVSV) Scheme, 2024, aimed at resolving pending income tax disputes. The scheme was enacted through the Finance (No. 2) Act, 2024. Additionally, the corresponding Rules and Forms for implementing the Scheme were notified on September 20, 2024.

Following the enactment of the DTVSV Scheme, 2024, various stakeholders raised queries regarding its provisions. In response, the Central Board of Direct Taxes (CBDT) has issued a Guidance Note in the form of frequently asked questions (FAQs). This note is designed to provide clarity and assist taxpayers in better understanding the provisions of the Scheme.

The Guidance Note can be accessed on the Income Tax Department's official portal at [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in).

For detailed provisions of the DTVSV Scheme, 2024, sections 88 to 99 of the Finance (No. 2) Act, 2024, may be referred along with the Direct Tax Vivad Se Vishwas Rules, 2024.

**(V. Rajitha)**

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