



OFFICE OF THE PR. CHIEF COMMISSIONER OF INCOME-TAX, PUNE  
AAYAKAR BHAVAN, 12, SADHU VASWANI ROAD, PUNE - 411 001  
☎ EPABX -020-26127244 Fax: 020-26053741

No.PN/Pr.CC/Tech/2/(2)/2016-17 /5171

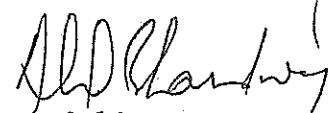
Date:22.11.2016

To,  
The Chief Commissioner of Income-Tax- Pune /Thane /Nasik,  
The Pr. Commissioner of Income -Tax -1/2/3, Pune,  
The Commissioner of Income-Tax -TDS /(Central), Pune.  
The Commissioner of Income-Tax (Appeals), in Pr.CCIT Pune Region,  
Sir/Madam,

Sub: The Direct Tax Dispute Resolution Scheme,2016- Issue of Revised Flyer-  
reg -

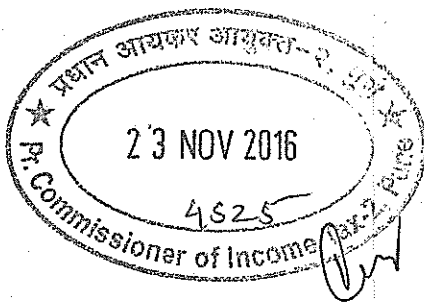
Kindly find enclosed a copy of the Letter F. No. 279/ Misc/ M-74/2016- ITJ  
dated 10.11.2016 received from the CBDT ,New Delhi, on the above mentioned subject.  
02. In this regard,I am directed to request you to kindly bring to notice of the assesses,  
the Revised Flyer issued by the Board, for familiarising and effective implementation of the  
DTDRS, 2016.

Yours Faithfully

  
( Kumar Arbind Bhardwaj)

Asstt. Commissioner of Income-Tax (HQ)(Tech)  
For Pr.Chief Commissioner of Income-Tax, Pune

Encl: As above.



Pandu, ITI

F.No.279/Misc./M-74/2016-ITJ  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Direct Taxes  
Room No.276, Hotel Samrat, Kautilya Marg, New Delhi.

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Dated the 10<sup>th</sup> November, 2016

To,

All the Principal Chief Commissioners of Income Tax

Sub:- Direct Tax Dispute Resolution Scheme, 2016 – Issue of Revised Flyer – reg.

I am directed to enclose herewith a 'REVISED FLYER' on Direct Tax Dispute Resolution Scheme, 2016 for the purpose of familiarising the scheme among the assessees.

Encl: As above.

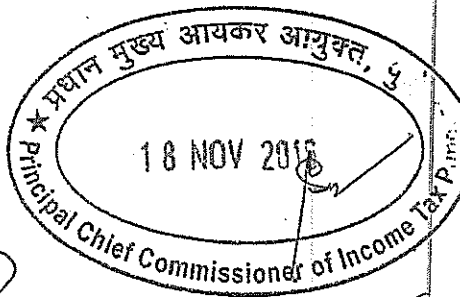
*[Signature]*  
(U.K. Jha)

Section Officer(ITJ)

Telefax: 26882635

3025

उप आयकर आयुक्त (प्रशासन) (उप. आय.)  
DCIT (Admin.) (U.P./Tech.)



URGENT  
CIT (Admin. & TPS)  
A pl. forward a  
copy to ~~PCITs~~  
PCITs and CIT (A)

उप आयकर आयुक्त (प्रशासन) (उप. आय.)  
DCIT (Admin.) (U.P./Tech.)

1 to

*[Signature]*

## THE DIRECT TAX DISPUTE RESOLUTION SCHEME, 2016

The Direct Tax Dispute Resolution Scheme, 2016, ("Scheme") is available to taxpayer till 31<sup>st</sup> December 2016. The primary aim of the Scheme is to reduce tax payer grievance and reduce the uncertainty caused due to long pending litigation before the Commissioner Income Tax (Appeals) and other judicial fora.

2. The salient features of the Scheme are as follows:-

- a. The Scheme is applicable to tax arrears which means, the amount of tax, interest or penalty determined under the Income-tax Act, 1961 or the Wealth-tax Act, 1957, in respect of which appeal is pending before the Commissioner of Income-tax (Appeals) or the Commissioner of Wealth-tax (Appeals) as on the 29<sup>th</sup> February, 2016.
- b. The pending appeal could be against an assessment order or a penalty order.
- c. This Scheme is also available for the appeals, writ or any other proceedings pending before Commissioner of Income-tax (Appeals) or ITAT or High Court or Supreme Court relating to retrospective tax issues pending as on 29<sup>th</sup> February, 2016.
- d. Under the scheme, the declarant is required to pay whole of disputed tax plus interest on disputed tax upto the date of assessment in cases where the disputed tax does not exceed Rs. Ten Lakh. However, in case where the disputed tax exceeds Rs. Ten Lakh, 25% of the minimum penalty leviable shall also be required to be paid.
- e. In case of pending appeal against a penalty order, 25% of minimum penalty leviable shall be paid. The tax and interest payable on the total income finally determined shall also be required to be paid.
- f. In case of retrospective tax issues, the specified tax i.e., the amount of such tax so determined shall be paid.
- g. Declaration to be made to Pr. CIT/CIT in prescribed form.



- iii. relating to an assessment year in respect of which prosecution has been instituted on or before the date of filing of declaration under the scheme;
- iv. relating to any undisclosed income from a source located outside India or undisclosed asset located outside India;
- v. relating to an assessment or reassessment made on the basis of information received under an agreement referred to in section 90 or section 90A of the Income-tax Act, if it relates to any tax arrear.
- vi. The scheme is also not applicable to any person in respect of whom an order of detention has been made under the provisions of the Conservation of Foreign Exchange and Prevention of Smuggling Activities Act, 1974: .

Provided that—

- a. such order of detention, being an order to which the provisions of section 9 or section 12A of the said Act do not apply, has not been revoked on the report of the Advisory Board under section 8 of the said Act or before the receipt of the report of the Advisory Board; or
- b. such order of detention, being an order to which the provisions of section 9 of the said Act apply, has not been revoked before the expiry of the time for, or on the basis of, the review under sub-section (3) of section 9, or on the report of the Advisory Board under section 8, read with sub-section (2) of section 9, of the said Act; or
- c. such order of detention, being an order to which the provisions of section 12A of the said Act apply, has not been revoked before the expiry of the time for, or on the basis of, the first review under sub-section (3) of that section, or on the basis of the report of the Advisory Board under section 8, read with sub-section (6) of section 12A, of the said Act; or
- d. such order of detention has not been set aside by a court of competent jurisdiction;

vii. The scheme is not applicable to any person in respect of whom prosecution for any offence punishable under the provisions of the Indian Penal Code, the Unlawful Activities (Prevention) Act, 1967, the Narcotic Drugs and Psychotropic Substances Act, 1985, the Prevention of Corruption Act, 1988 or for the purpose of enforcement of any civil liability has been instituted on or before the filing of the declaration or such person has been convicted of any such offence punishable under any of those Acts;

viii. The scheme is not applicable to any person notified under section 3 of the Special Court (Trial of Offences Relating to Transactions in Securities) Act, 1992.

5. The Scheme, thus, provides an effective means to resolve pending litigation without any uncertainty of the amount payable, which has been kept at the minimum. You may like to approach your Pr. Commissioner of Income Tax/Commissioner of Income Tax and Commissioner of Income Tax (Appeal) to discuss the benefits of the scheme as applicable in your case. For more details visit [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in).