

MINISTRY OF FINANCE
(Department Of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)

ORDER

New Delhi, the 20th January, 2025

S.O. 348(E).—WHEREAS, the Direct Tax *Vivad Se Vishwas* Scheme, 2024 was introduced *vide* the Finance (No.2) Act, 2024 (15 of 2024) and came into force with effect from the 1st day of October, 2024;

WHEREAS, while implementing the said Scheme difficulties have arisen in situations where,—

- (a) an order in case of a person had been passed on or before the specified date i.e. the 22nd day of July, 2024;
- (b) the time for filing an appeal in respect of such order was available as on the said date;
- (c) appeal in respect of such order was filed after the said date within the stipulated time as applicable for filing of such appeal; and
- (d) aforesaid appeal is filed without any application for condonation of delay;

WHEREAS, section 98 of the said Finance (No.2) Act, 2024 provides that if any difficulty arises in giving effect to the provisions of the Scheme, the Central Government may, by Order, not inconsistent with the provisions of the Scheme, remove the difficulty;

NOW THEREFORE, in exercise of the powers conferred by sub-section (1) of section 98 of the Finance (No.2) Act, 2024, the Central Government hereby makes the following Order to remove the difficulty, namely: —

- (i) in the case of such a person, aforesaid appeal shall be considered as pending as on the 22nd day of July, 2024 for the purposes of the said Scheme;
- (ii) such a person shall be considered as an appellant for the purposes of the said Scheme;
- (iii) in such a case, disputed tax shall be calculated on the basis of such appeal; and
- (iv) the provisions of the said Scheme and the rules framed thereunder shall apply accordingly in such a case.

[No. 8/2025/ F. No. 370153/01/2025-TPL]

PRADEEP SHARMA, Dy. Secy., Tax Policy & Legislative Division