

Form-4
[See rule 7]

ORDER FOR FULL AND FINAL SETTLEMENT OF TAX ARREAR UNDER SUB-SECTION (2) OF SECTION 92 READ WITH SECTION 93 OF FINANCE (NO. 2) ACT, 2024

(UNDER THE DIRECT TAX VIVAD SE VISHWAS SCHEME, 2024)

Whereas..... (Name of the declarant) (hereinafter referred to as declarant) having PAN And TAN (mandatory if TAN based appeal), had made a declaration under section 91 of the Finance (No.2) Act, 2024 (15 of 2024);

And whereas the designated authority by order No. dated determined the amount of rupees payable / refundable by 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 as per details given below;

Now, therefore, in exercise of the powers conferred by sub-section (2) of section 92 read with section 93 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.....
- (b) immunity is granted subject to the provisions contained in the Scheme, from instituting any proceeding for prosecution for any offence under the Income-tax Act, 1961 (43 of 1961) or from the imposition of penalty under the said enactment [as per section 93 of the Act], in respect of the tax-arrear as detailed in the table below:

Assessment year	Financial year (to be furnished only if TAN based appeal)	Details of dispute settled		Nature of tax-arrear (disputed tax / disputed penalty / disputed interest / disputed fee)	Amount of tax- arrear
(1)	(2)	(3)		(4)	(5)
		Appeal Reference Number (3a)	Date of filing Appeal (3b)		

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 Pr. Commissioner of Income-tax
(4) Concerned Appellate Forum

Note: Strike-off whatever is not applicable.