

Govt. notifies declaration cut-off date under Vivad se Vishwas Act, also extends payment timeline till March 31st

Govt. notifies December 31st as the cut-off date for filing declaration under the Vivad se Vishwas Act, 2020; Also, extends timeline from December 31st, 2020 to March 31st, 2021 for making payment without additional amount.

MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

New Delhi, the 27th October, 2020

S.O. 3847(E).—In exercise of the powers conferred by section 3 of the Direct Tax *Vivad se Vishwas Act, 2020* (3 of 2020), the Central Government hereby notifies that the,—

- (a) 31st day of December, 2020 shall be the date, on or before which a declaration shall be filed to the designated authority, by the declarant, in accordance with the provisions of section 4 of the said Act in respect of tax arrear;
- (b) 31st day of March, 2021 shall be the date on or before which the amount payable under the said Act shall be paid as per third column of the Table to section 3 of the said Act; and
- (c) 1st day of April, 2021 shall be the date on or after which the amount payable under the said Act shall be paid as per fourth column of the Table to section 3 of the said Act.

2. This notification shall come into force from the date of its publication in the Official Gazette.

[Notification No. 85/2020, F. No. IT(A)/1/2020-TPL]

ANKUR GOYAL, Under Secy.