		FORM-1 (See rule 4)						
FORM FOR FILING DECLARATION UNDER SUB-SECTION (1) AND UNDERTAKING UNDER SUB-SECTION (4) OF SECTION 91 OF THE FINANCE (NO. 2)								. 2)
ACT, 2024 (UNDER THE DIRECT TAX <i>VIVAD SE VISHWAS</i> SCHEME, 2024)								
PART A – GENERAL INFORMATION								
PAN PAN	TAN			Mobile				T
(mandatory field)	(mandatory if TAN			No.				
neiu)	based							
	appeal)	No. 64		Email Ad				_
Aadhaar No.		Name of the appellant		Email Ad	laress			
Appeal Reference Number (ARN) [in case both	Ass	essment Year						
assessee and deptt are in appeal against the same order, provide both the ARNs](Add one row)								
Financial Year								
(to be furnished only if TAN based appeal) INFORMATION RELATING TO ELIGIBILITY	<u> </u>							
Whether the applicant is appellant in terms of	f section 89 of the DT	VSV and is not ineli	gible to apply in terms	of section 96	of DTVSV?		Yes	No
Option exercised by the Appellant Whether opting to pay tax on reduction of losses or depute to Vice as to reduce the local part A: If No. 500								
If Yes, go to relevant schedule under Part A; If No, fill u PART B – INFORMATION RELATING TO DISPUTE			N FOR EACH DISPU	TE)			1	1
Nature of tax arrear	Disputed tax/		ng appeal / writ / SLP		(Drop down		ded in e	-
	Disputed Interest/ Disputed Penalty/	22.07.2024	vision application as or	1	filing utility)		
	Disputed Fee	(1) Whether A	ppeal /objection/revision/	Writ / SLP?	Based on the o disputed tax, a			
		(2) Appellate I	Forum - JCIT(A)/CIT(A) /		relevant sched			
			CIT/ITAT / HC / SC Tick the relevant option) -	-	declarant			
		Assessee / I	Department / Both					
		(4) Date of film (5) Whether D						
		(6) If yes, whet before 22.0	ther directions passed by D	RP on or				
			her order passed by AO? ((If yes, not				
		eligible) (8) Applicable	Schedule(s) (Dropdown to	he provided				
		in e-filing u		be provided				
Details of order by which tax arrear determined	(Drop down to be	If declaration is	with respect to appeal	, writ, SLP	If yes, give d	details of su	ch appea	al,
(1) Section under which order passed	provided in the e-		including disputed TI pending appeal, writ o		writ or SLP		be captı	ıred
(2) Income-tax authority / Appellate Forum who	utility)		lty imposed in relation		in e-filing ut	tility)		
passed the order (3) Date on which order passed		disputed tax - Y	ES/ NO					
(4) Whether it is a dispute related to section 194IA/								
194IB/194M – YES NO								
PART C - INFORMATION RELATED TO TAX ARR	EARS							
(i) Tax arrears (as per schedule)								
PART D – INFORMATION RELATED TO AMOUNT (i) Total amount payable under DTVSV if decla		efore 31.12.2024			Pick up fi	rom X from	relevan	t
()					schedule	(in case of b	oth asse	essee
(ii) Total amount payable under DTVSV if decla	ration is made after 3	1.12.2024				t appeal, add rom Y from		
()					schedule	(in case of b	oth asse	essee
PART E – INFORMATION RELATED TO PAYMENT	IS AGAINST TAX A	RREAR			and deptt	t appeal, add	them u	(p)
(i) Whether the declarant has made any paym			eclaration?			Yes	No	
(ii) If yes, please fill following details	Amount		DOD CO		<u></u>	llon Samial N	J	
S. No. Date of payment 1.	Amount		BSR Cod	ie .	Cha	llan Serial N	umber	
(iii) Total payments against tax arrears		_						
PART F Net amount payable/refundable by the app	oellant: Part D (i) or	D (ii), as the case m VERIFICATION	ay be, less Part E (iii)					
I(name in block letters)	son/daughter of Shri/S		solemnl	y declare that to	o the best of my	y knowledge	and beli	ief the
information given in this declaration is correct and complete	e and is in accordance	information given in this declaration is correct and complete and is in accordance with the provisions of the Direct Tax Vivad se Vishwas Scheme, 2024.						

I further declare that I am making this declaration in my capacity as (drop down to be provided) and that I am competent to make this declaration and verify it. I am holding permanent account number (if allotted)
Place
Date Name and signature of the declarant
UNDERTAKING
То,
The Designated Authority
Sir/Madam,
*I,
*I,
The above undertaking is irrevocable.
I do hereby also undertake that provisions of section 96 of Finance (No. 2) Act, 2024 are not attracted in this case.
I also confirm that I am aware of all the consequences of this undertaking.
and communicate and an unconsequences of this indefinating.
Place:
Signature/Verification
Date:
Note:
*Strike off whichever is not applicable.

A Schedules applicable where declaration relates to disputed tax (applicable in case of PAN)

Combination: Disputed tax + JCIT(A)/CIT(A) + Assessee Schedule I. To be filled in case appeal of assessee is pending before the JCIT(A)/CIT(A)as on 22.07.2024

Α	Total in	Α		
	Dispute	d income out of A		
в	(i)	relating to issues, which have been decided in favour of assessee in his case for any assessment year by ITAT (and such order has not been subsequently reversed by the High Court) or High Court (and such order has not been subsequently reversed by the Supreme Court)	B(i)	
	(ii)	relating to issues other than B(i)	B(ii)	
С	Dispute	d tax in relation to disputed income at B(i)	С	
D	Dispute	d tax in relation to disputed income at B(ii)	D	
Е	Tax effe	ect of enhancement, if any, by JCIT(A) or CIT(A)	Е	
F	Total di	sputed tax (C+D+E)	F	

G	Interest charged on disputed tax	G	
Н	Penalty levied on disputed tax	Н	
Ι	Tax arrears (F+G+H)	Ι	
Х	Amount payable under DTVSV on or before 31.12.2024		
	New appellant case $0.5 \text{*C} + \text{D} + \text{E}$	Х	
	Old appellant case 0.55 *C +1.1*D + 1.1*E		
Y	Amount payable under DTVSV on or after 01.01.2025		
	New appellant case 0.55 *C + 1.1D + 1.1E	Y	
	Old appellant case 0.6 *C +1.2*D + 1.2*E		

Combination: Disputed tax + DRP draft order+ Assessee

Schedule II. To be filled in case assessee has filed objections with DRP against draft assessment order and DRP has not issued any directions as on 22.07.2024

-				
Α	Total in	come as per draft order against which objections filed	А	
	Dispute	d income out of A -		
В	(i)	relating to issues, which have been decided in favour of assessee in his case for any assessment year by ITAT (and such order has not been subsequently reversed by the High Court) or High Court (and such order has not been subsequently reversed by the Supreme Court)	B(i)	
	(ii)	relating to issues other than B(i)	B(ii)	
С	Dispute	d tax in relation to disputed income at B(i)	С	
D	Dispute	d tax in relation to disputed income at B(ii)	D	
Е	Total dis	sputed tax (C+D)	Е	
F	Interest	charged on disputed tax	F	
G	Penalty	levied on disputed tax	G	
Н	Tax arre	ears (E+F+G)	Н	
X		payable under DTVSV on or before 31.12.2024		
		pellant case $0.5 \text{*C} + D$ ellant case $0.55 \text{*C} + 1.1 \text{*D}$	Х	
Y		payable under DTVSV on or after 01.01.2025		
		pellant case $0.55 \text{*C} + 1.1 \text{D}$	Y	
	Old app	ellant case 0.6*C +1.2*D		

Combination: Disputed tax + DRP direction + Assessee

Schedule III. To be filled in case DRP has issued directions under section 144C of the Income-tax Act in response to objections filed by the assessee and Assessing Officer has not passed the order as per such directions issued by DRP as on 22.07.2024

<u> </u>	- · · ·			1
Α		come as per directions of DRP	A	
	Dispute	d income out of A		
в	(i)	relating to issues, which have been decided in favour of assessee in his case for any assessment year by ITAT (and such order has not been subsequently reversed by the High Court) or High Court (and such order has not been subsequently reversed by the Supreme Court)	B(i)	
	(ii)	relating to issues other than B(i)	B(ii)	
С	Dispute	d tax in relation to disputed income at B(i)	С	
D	Dispute	d tax in relation to disputed income at B(ii)	D	
Е	Total di	sputed tax (C+D)	Е	
F	Interest	charged on disputed tax	F	
G	Penalty	levied on disputed tax	G	
Н	Tax arre	ears (E+F+G)	Η	
Х	Amount	payable under DTVSV on or before 31.12.2024		
	New ap	pellant case $0.5 \text{*C} + D$	Х	
	Old app	ellant case 0.55*C +1.1*D		
Y	Amount	payable under DTVSV on or after 01.01.2025		
	New ap	pellant case $0.55 \text{*C} + 1.1 \text{D}$	Y	
	Old app	ellant case 0.6*C +1.2*D		

$\label{eq:combination:Disputed tax + ITAT + Assessee}$

Schedule IV. To be filled in case appeal of assessee is pending before the ITAT as on 22.07.2024

Α	Total in	come as per order against which appeal filed	А	
	Dispute	d income out of A		
В	(i)	relating to issues, which have been decided in favour of assessee in his case for any assessment year by High Court (and such order has not been subsequently reversed by the Supreme Court)	B(i)	
	(ii)	relating to issues other than B(i)	B(ii)	
С	Dispute	d tax in relation to disputed income at B(i)	С	
D	Dispute	d tax in relation to disputed income at B(ii)	D	
Е	Total di	sputed tax (C+D)	Е	
F	Interest	charged on disputed tax	F	
G	Penalty	levied on disputed tax	G	
Η	Tax arre	ears (E+F+G)	Н	
Χ	Amount	t payable under DTVSV on or before 31.12.2024		
	New app	pellant case $0.5 \text{*C} + D$	Х	
	Old app	ellant case 0.55*C +1.1*D		
Y	Amount	payable under DTVSV on or after 01.01.2025	Y	

New appellant case 0.55*C + 1.1D	
Old appellant case 0.6*C +1.2*D	

Combination: Disputed tax + ITAT + Department

Schedule V. To be filled in case appeal of Department is pending before the ITAT as on 22.07.2024

Α	Total income as per order against which appeal filed OR to be filed	А	
В	Disputed income out of A	В	
С	Disputed tax in relation to disputed income at B	С	
D	Interest charged on disputed tax	D	
Е	Penalty levied on disputed tax	Е	
F	Tax arrears (C+D+E)	F	
X	Amount payable under DTVSV on or before 31.12.2024 New appellant case 0.5*C Old appellant case 0.55*C	х	
Y	Amount payable under DTVSV on or after 01.01.2025 New appellant case 0.55*C Old appellant case 0.6*C	Y	

Combination: Disputed tax + HC + Assessee

Schedule VI. To be filled in case appeal or writ of assessee is pending before the High Court as on 22.07.2024

Α	Total income as per order against which appeal / writ filed	А	
В	Disputed income out of A	В	
С	Disputed tax in relation to disputed income at B	С	
D	Interest charged on disputed tax	D	
Ε	Penalty levied on disputed tax	Е	
F	Tax arrears (C+D+E)	F	
Х	Amount payable under DTVSV on or before 31.12.2024	Х	
	New appellant case C		
	Old appellant case 1.1 C		
Y	Amount payable under DTVSV on or after 01.01.2025	Y	
	New appellant case 1.1*C		
	Old appellant case 1.2*C		

Combination: Disputed tax + HC + Department

Schedule VII. To be filled in case appeal or writ of Department is pending before the High Court as on 22.07.2024

Α	Total income as per order against which appeal/ writ filed	А	
В	Disputed income out of A	В	
С	Disputed tax in relation to disputed income at B	С	
D	Interest charged on disputed tax	D	
Ε	Penalty levied on disputed tax	Е	
F	Tax arrears (C+D+E)	F	
Х	Amount payable under DTVSV on or before 31.12.2024	Х	
	New appellant case 0.5*C		
	Old appellant case 0.55*C		
Y	Amount payable under DTVSV on or after 01.01.2025	Y	
	New appellant case 0.55*C		
	Old appellant case 0.6*C		

Combination: Disputed tax + SC + Assessee

Schedule VIII. To be filled in case appeal or writ or SLP of assessee is pending before Supreme Court as on 22.07.2024

Α	Total income as per order against which appeal / writ / SLP filed	А	
В	Disputed income out of A	В	
С	Disputed tax in relation to disputed income at B	С	
D	Interest charged on disputed tax	D	
Е	Penalty levied on disputed tax	Е	
F	Tax arrears (C+D+E)	F	
Χ	Amount payable under DTVSV on or before 31.12.2024	Х	
	New appellant case C		
	Old appellant case 1.1*C		
Y	Amount payable under DTVSV on or after 01.01.2025	Y	
	New appellant case 1.1*C		
	Old appellant case 1.2*C		

Combination: Disputed tax + SC + Department

Schedule IX. To be filled in case appeal or writ or SLP of Department is pending before the Supreme Court as on 22.07.2024

Α	Total income as per order against which appeal / writ / SLP filed	А	
В	Disputed income out of A	В	
С	Disputed tax in relation to disputed income at B	С	
D	Interest charged on disputed tax	D	
Е	Penalty levied on disputed tax	Е	
F	Tax arrears (C+D+E)	F	

X	Amount payable under DTVSV on or before 31.12.2024 New appellant case 0.5*C Old appellant case 0.55*C	Х	
Y	Amount payable under DTVSV on or after 01.01.2025 New appellant case 0.55*C Old appellant case 0.6*C	Y	

Combination: Disputed tax + 264 + Assessee

Schedule X. To be filled in case revision application of assessee under section 264 is pending before the PCIT/CIT as on 22.07.2024

Α	Total income as per order against which revision application filed	А	
В	Disputed income out of A	В	
С	Disputed tax in relation to disputed income at B	С	
D	Interest charged on disputed tax	D	
Е	Penalty levied on disputed tax	E	
F	Tax arrears (C+D+E)	F	
Х	Amount payable under DTVSV on or before 31.12.2024	X	
	New appellant case C		
	Old appellant case 1.1*C		
Y	Amount payable under DTVSV on or after 01.01.2025	Y	
	New appellant case 1.1*C		
	Old appellant case 1.2*C		

B. Schedules applicable where declaration relates to disputed TDS/TCS (applicable for TAN)

Combination: Disputed TDS / TCS + JCIT(A)/CIT(A) + Deductor/Collector

Schedule XI. To be filled in case appeal of assessee is pending before the JCIT(A)/CIT(A) as on 22.07.2024

	Amount	of TDS / TCS disputed in appeal	А	A(i)+A(ii)
А	(i)	relating to issues, which have been decided in favour of assessee in his case for any financial year by ITAT (and such order has not been subsequently reversed by the High Court) or High Court (and such order has not been subsequently reversed by the Supreme Court)	A(i)	
	(ii)	relating to issues other than A(i)	A(ii)	
В	Tax effe	ect of enhancement, if any, by JCIT(A) or CIT(A)	В	
С	Interest	charged on disputed TDS / TCS	С	
D	Penalty	levied on disputed TDS / TCS	D	
Е	TDS / T	CS arrears (A+B+C+D)	Е	
Х	Amoun	t payable under DTVSV on or before 31.12.2024		
	New ap	pellant case $0.5*A(i) + A(ii) + B$	Х	
	Old app	ellant case 0.55*A(i) +1.1*A(ii) + 1.1*B		
Y		t payable under DTVSV on or after 01.01.2025		
		pellant case $0.55*A(i) + 1.1*A(ii) + 1.1*B$	Y	
	Old app	ellant case $0.6*A(i) + 1.20*A(ii) + 1.20*B$		

Combination: Disputed TDS/TCS + ITAT + Deductor/Collector

Schedule XII. To be filled in case appeal of assessee is pending before the ITAT as on 22.07.2024

	Amount	of TDS / TCS disputed in appeal	А	A(i)+A(ii)
Α	(i)	relating to issues, which have been decided in favour of assessee in his case for any financial year by High Court (and such order has not been subsequently reversed by the Supreme Court)	A(i)	
	(ii)	relating to issues other than A(i)	A(ii)	
В	Interest	charged on disputed TDS / TCS	В	
С	Penalty	levied on disputed TDS / TCS	С	
D	TDS / T	CS arrears (A+B+C)	D	
Х	Amoun	t payable under DTVSV on or before 31.12.2024		
	New ap	pellant case $0.5*A(i) + A(ii) + B$	Х	
	Old app	ellant case 0.55*A(i) +1.1* A(ii) + 1.1*B		
Y	Amoun	t payable under DTVSV on or after 01.01.2025		
		pellant case 0.55*A(i) +1.1* A(ii) + 1.1*B	Y	
	Old app	ellant case 0.6*A(i) +1.2* A(ii) + 1.2*B		

Combination: Disputed TDS/TCS + ITAT + Department

Schedule XIII. To be filled in case appeal of Department is pending before the ITAT as on 22.07.2024

	Amount of TDS / TCS disputed in appeal			
Α	TDS/TCS default for which appeal is filed	А		
В	Interest charged on disputed TDS / TCS	В		
С	Penalty levied on disputed TDS / TCS	С		
D	TDS / TCS arrears (A+B+C)	D		

X	Amount payable under DTVSV on or before 31.12.2024 New appellant case 0.5*A Old appellant case 0.55*A	х	
Y	Amount payable under DTVSV on or after 01.01.2025 New appellant case 0.55*A Old appellant case 0.6*A	Y	

Combination: Disputed TDS/TCS + HC + Deductor/Collector

Schedule XIV. To be filled in case appeal or writ of assessee is pending before the High Court as on 22.07.2024

Amoun	Amount of TDS / TCS disputed in appeal				
Α	TDS/TCS default for which writ or appeal is filed	А			
В	Interest charged on disputed TDS / TCS	В			
С	Penalty levied on disputed TDS / TCS	С			
D	TDS / TCS arrears (A+B+C)	D			
Х	Amount payable under DTVSV on or before 31.12.2024				
	New appellant case A	Х			
	Old appellant case 1.1*A				
Y	Amount payable under DTVSV on or after 01.01.2025				
	New appellant case 1.1*A	Y			
	Old appellant case 1.2*A				

Combination: Disputed TDS/TCS + HC + Department

Schedule XV. To be filled in case appeal or writ of Department is pending before the High Court as on 22.07.2024

	Amount of TDS / TCS disputed in appeal				
А	TDS/TCS default for which writ or appeal is filed	А			
В	Interest charged on disputed TDS / TCS	В			
С	Penalty levied on disputed TDS / TCS	С			
D	TDS / TCS arrears (A+B+C)	D			
X	Amount payable under DTVSV on or before 31.12.2024 New appellant case 0.5*A Old appellant case 0.55*A	х			
Y	Amount payable under DTVSV on or after 01.01.2025 New appellant case 0.55*A Old appellant case 0.6*A	Y			

Combination: Disputed TDS/TCS + SC + Deductor/Collector

Schedule XVI. To be filled in case appeal or writ or SLP of assessee is pending before the Supreme Court as on 22.07.2024

	Amount of TDS / TCS disputed in appeal				
А	TDS/TCS default for which writ or appeal or SLP is filed	А			
В	Interest charged on disputed TDS / TCS	В			
С	Penalty levied on disputed TDS / TCS	С			
D	TDS / TCS arrears (A+B+C)	D			
Χ	Amount payable under DTVSV on or before 31.12.2024				
	New appellant case A	Х			
	Old appellant case 1.1*A				
Y	Amount payable under DTVSV on or after 01.01.2025				
	New appellant case 1.1*A	Y			
	Old appellant case 1.2*A				

Combination: Disputed TDS/TCS + SC + Department

Schedule XVII. To be filled in case appeal or writ or SLP of Department is pending before the Supreme Court as on 22.07.2024

	Amount of TDS / TCS disputed in appeal				
Α	TDS/TCS default for which writ or appeal or SLP is filed	А			
В	Interest charged on disputed TDS / TCS	В			
С	Penalty levied on disputed TDS / TCS	С			
D	TDS / TCS arrears (A+B+C)	D			
Х	Amount payable under DTVSV on or before 31.12.2024 New appellant case 0.5*A	х			
	Old appellant case 0.55*A				
Y	Amount payable under DTVSV on or after 01.01.2025				
	New appellant case 0.55*A	Y			
	Old appellant case 0.6*A				

Combination: Disputed TDS/TCS + 264 + Deductor/Collector

Schedule XVIII. To be filled in case revision application of assessee under section 264 is pending before the PCIT/CIT as on 22.07.2024

	Amount of TDS / TCS disputed in appeal				
Α	TDS/TCS default for which revision application filed	А			
В	Interest charged on disputed TDS / TCS	В			
С	Penalty levied on disputed TDS / TCS	С			
D	TDS / TCS arrears (A+B+C)	D			
Χ	Amount payable under DTVSV on or before 31.12.2024				
	New appellant case A	Х			
	Old appellant case 1.1*A				
Y	Amount payable under DTVSV on or after 01.01.2025				
	New appellant case 1.1*A	Y			
	Old appellant case 1.2*A				

C. Schedule applicable where declaration relates to disputed penalty, interest or fee only (applicable for PAN and TAN)

Combination: Disputed penalty/interest/fee + JCIT(A)/ CIT(A) + Assessee Schedule XIX. To be filled in case appeal of assessee is pending before the JCIT(A)/ CIT(A) as on 22.07.2024

Α	Total an	mount of penalty / interest / fees per order against which appeal is filed	А		
	Dispute	В	B(i)+B(ii)		
B by ITAT (and such order has		relating to issues, which have been decided in favour of assessee in his case for any assessment year by ITAT (and such order has not been subsequently reversed by the High Court) or High Court (and such order has not been subsequently reversed by the Supreme Court)	B(i)		
	(ii)	relating to issues other than B(i)	B(ii)		
С	Penalty	С			
D	Tax arr	Tax arrears $(B(i)+B(ii)+C)$			
X	New ap	Amount payable under DTVSV on or before 31.12.2024 New appellant case 0.125*B(i) + 0.25B(ii) + 0.25*C Old appellant case 0.15*B(i) + 0.3B(ii) + 0.3*C			
Y	New ap	t payable under DTVSV on or after 01.01.2025 pellant case 0.15*B(i) + 0.3*B(ii) + 0.3*C pellant case 0.175*B(i) + 0.35*B(ii) + 0.35*C	Y		

Combination: Disputed penalty/interest/fee + ITAT + Assessee Schedule XX. To be filled in case appeal of assessee is pending before the ITAT as on 22.07.2024

Α	Total a	mount of penalty / interest / fee as per order against which appeal has been filed	А			
в	Dispute	В	B(i)+B(ii)			
	(i)	B(i)				
	(ii)	B(ii)				
С	Tax arr	С				
Χ	Amoun					
	New ap	Х				
	Old appellant case $0.15 \times B(i) + 0.3B(ii) + 0.3 \times C$					
Y	Amoun					
	New ap	Y				
	Old app	bellant case 0.175*B(i) + 0.35*B(ii) + 0.35*C				

Combination: Disputed penalty/interest/fee + ITAT + Department

Schedule XXI. To be filled in case appeal of Department is pending before the ITAT as on 22.07.2024

Α	Total amount of penalty/interest/fee as per order against which appeal filed	А	
В	Disputed penalty / interest / fee relating to issues on which appeal has been filed	В	
С	Tax arrears (B)	С	
X	Amount payable under DTVSV on or before 31.12.2024 New appellant case 0.125*B + 0.125*C Old appellant case 0.15*B + 0.15*C	х	
Y	Amount payable under DTVSV on or after 01.01.2025 New appellant case 0.15*B + 0.15*C Old appellant case 0.175*B + 0.175*C	Y	

Schedule XXII. To be filled in case appeal or writ of assessee is pending before the High Court as on 22.07.2024

Α	Total amount of penalty / interest / fee as per order against which appeal or writ has been filed	А	
В	Disputed penalty / interest / fee due to appeal by assessee	В	
С	Tax arrears (B)	С	
X	Amount payable under DTVSV on or before 31.12.2024 New appellant case 0.25*B + 0.25*C	х	
	Old appellant case $0.3*B + 0.3*C$		
Ŷ	Amount payable under DTVSV on or after 01.01.2025 New appellant case 0.3*B + 0.3*C Old appellant case 0.35*B + 0.35*C	Y	

Combination: Disputed penalty/interest/fee + HC + Department

Schedule XXIII. To be filled in case appeal or writ of Department is pending before the High Court as on 22.07.2024

Α	Total amount of penalty / interest / fee as per order against which appeal or writ has been filed or appeal to be filed	А	
В	Disputed penalty / interest / fee on issues raised in appeal	В	
С	Tax arrears (B)	С	
X	Amount payable under DTVSV on or before 31.12.2024 New appellant case 0.125*B + 0.125*C Old appellant case 0.15*B + 0.15*C	х	
Y	Amount payable under DTVSV on or after 01.01.2025 New appellant case 0.15*B + 0.15*C Old appellant case 0.175*B + 0.175*C	Y	

Combination: Disputed penalty/interest/fee + SC + Assessee Schedule XXIV. To be filled in ease appeal or writter SLP of assesses is pending before the Supreme Cou

Schedule XXIV. To be filled in case appeal or writ or SLP of assessee is pending before the Supreme Court as on 22.07.2024

Α	Total amount of penalty / interest / fee as per order against which appeal or writ or SLP has been filed	А	
В	Disputed penalty / interest / fee due to appeal by assessee	В	
С	Tax arrears (B)	С	
Х	Amount payable under DTVSV on or before 31.12.2024 New appellant case 0.25*B + 0.25*C	X	
	Old appellant case $0.3*B + 0.3*C$		
Y	Amount payable under DTVSV on or after 01.01.2025		
	New appellant case 0.3*B + 0.3*C	Y	
	Old appellant case $0.35*B + 0.35*C$		

$Combination: Disputed \ penalty/interest/fee + SC + Department$

Schedule XXV. To be filled in case appeal or writ or SLP of Department is pending before the Supreme Court as on 22.07.2024

Α	Total amount of penalty / interest / fee as per order against which appeal or writ or SLP has been filed	А	
В	Disputed penalty / interest / fee on issues raised in appeal	В	
С	Tax arrears (B)	С	
X	Amount payable under DTVSV on or before 31.12.2024 New appellant case 0.125*B + 0.125*C Old appellant case 0.15*B + 0.15*C	х	
Y	Amount payable under DTVSV on or after 01.01.2025 New appellant case 0.15*B + 0.15*C Old appellant case 0.175*B + 0.175*C	Y	

Combination: Disputed penalty/interest/fee + 264 + Assessee

Schedule XXVI. To be filled in case revision application of assessee under section 264 is pending before the PCIT/CIT as on 22.07.2024

	Amount of TDS / TCS disputed in appeal					
Α	A Total amount of penalty / interest / fee as per order against which revision application filed					
В	Disputed penalty / interest / fee on issues raised in revision application	В				
D	Tax arrears (B)	D				
Х	Amount payable under DTVSV on or before 31.12.2024					
	New appellant case 0.25 *B + 0.25 *C	Х				
	Old appellant case 0.3*B + 0.3*C					
Y	Amount payable under DTVSV on or after 01.01.2025					
	New appellant case $0.3 \times B + 0.3 \times C$	Y				
	Old appellant case 0.35*B + 0.35*C					

D: In case the appellant opts not to pay tax on additions having effect of reducing loss or depreciation or MAT credit carried forward then the following schedules are to be filled up.

Schedule XXVII-A.

	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Loss/	Loss/	Income taking	Income taking	Tax* plus	Tax* plus	Additional
	unabsorbed	unabsorbed	into account	into account	interest on	interest on	Tax payable in
	depreciation	depreciation	loss/	loss/	Income in	Income in	the year, if any
	carried forward	carried	unabsorbed	unabsorbed	Column (4)	Column (5)	[(7) – (6)]
	as per return filed	forward after VSVS settlement	depreciation in Column (2)	depreciation in Column (3)			
Relevant							
Year							
Relevant Year + 1							
Relevant year + 2							

*Tax includes surcharge and cess

Schedule XXVII-B.

	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	MAT credit	MAT credit	Income	Income	Tax* plus	Tax* plus	Additional Tax
	carried forward	carried	taking into	taking into	interest on	interest on	payable in the
	as per return	forward	account MAT	account	Income in	Income in	year, if any
	filed	after VSVS	credit in	MAT credit	Column (4)	Column (5)	[(7) - (6)]
		settlement	Column (2)	in Column			
				(3)			
Relevant							
Year							
Relevant							
Year + 1							
Relevant							
year +2							

*Tax includes surcharge and cess