

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.