

## **Circular No. 4/2021**

**Dated – 23<sup>rd</sup> March, 2021**

### **Clarifications on provisions of the Direct Tax Vivad se Vishwas Act, 2020**

Circular 21/2020 of FAQ No. 70 has clarified the eligibility for search case under Vivad se Vishwas. It was clarified that if the assessment order has been framed in the case of a taxpayer under section 143(3) / 144 of the Income Tax Act based on the search executed in some other taxpayer's case, it is to be considered as a 'search case' under Vivad se Vishwas.

Now, it has clarified that 'search case' means an assessment or reassessment made under sections 143(3)/ 144/ 147/ 153A/ 153C/ 158BC of the Income-tax Act, in the case of a person referred to in section 153A or 153C or 158BC or 158BD of the Income-tax Act on the basis of search initiated under section 132, or requisition made under section 132A of the Income-tax Act. The FAQ no. 70 of circular 21/2020 stands modified to this extent.

For more details, please follow:

[https://incometaxindia.gov.in/communications/circular/circular\\_4\\_2021.pdf](https://incometaxindia.gov.in/communications/circular/circular_4_2021.pdf)