

Circular No. 21/2020

Dated - 4th December, 2020

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

The provisions of Vivad se Vishwas were amended by the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 to provide certain relaxations in view of the COVID-19 pandemic and also to empower the Central Government to notify certain dates. Towards this end, vide notification dated 27th October, 2020 the date for payment without additional amount under Vivad se Vishwas was extended from 31st December, 2020 to 31st March, 2021. The last date for filing declaration under Vivad se Vishwas was also notified as 31st December, 2020. Subsequently, the CBDT issued a circular no. 18/2020 dated 28th October, 2020 relaxing the time limit of 15 days prescribed in section 5(1) of Vivad se Vishwas for making payment of amount payable, as determined in a certificate issued by the Designated Authority.

For more details, please follow:

<https://www.incometaxindia.gov.in/communications/circular/circular-21-of-2020.pdf>