

Ref. No. DTPA/Rep/20-21/15

15th December, 2020

Smt. Nirmala Sitharaman
Hon'ble Minister of Finance and Corporate Affairs
Government of India
Department of Revenue
North Block
New Delhi - 110001
fmo@nic.in

Respected Madam ,

Sub: Request to extend the due date for Filing Declaration under Vivad Se Vishwas Scheme to 15th March, 2021

Respected Madam, we wish to appraise your good self that in West Bengal, as well as other States, normalcy in operations is yet to set in as most of the working force commutes by local train and the local train service has resumed with partial operations from 11th November, 2020, which makes difficult for work force to reach their office. Many professionals as well as their key staff have suffered infection from Covid -19. Therefore, in most of the offices the Businessmen as well as Professionals are unable to complete their incomplete work and prepare the financial statements for the year ended 31st March 2020.

Our Association has been encouraging the taxpayers to file Declaration under Vivad Se Vishwas Scheme and settle the dispute pending in appeal at various forums.

The Government had extended the date vide Notification No. SO 3847(E) dated 27th October, 2020, for filing Declaration under Vivad Se Vishwas Scheme to 31st December, 2020.

However due to Corona Pandemic the work at various offices of taxpayers as well as professionals has not yet resumed as was expected. Even the Commissioners of Income Tax, Assessing Officers are attending their offices in a very limited manner. They have not been able to give effect to Rectification Petitions and even Appeal Effects have not been given. Thus the demand reflected in department's record is not correct. Even where additions were made in 2 files and in one was made on Protective basis, in such cases despite declaration under VSV in case of Main file, the Officers are not deleting addition made in other file on protective basis. Further due to Faceless Assessment Schemes various Circles and Wards have been merged and there is no communication by the Incoem Tax Department as to who is the Jurisdictional Officer now, who can be approached to follow up for Rectifications and Appeal Effects. Likewise due to faceless Appeal Scheme, the erstwhile Officse fo CIT (A) are refusing to accept letter for withdrawal of appeals as required under VSV Scheme. Their plea is that the appeals have been transferred to NeAC. These are the real difficulties, we are facing and as such there is considerable constraint in desired success of the Vivad Se Vishwas Scheme. Kindly issue necessary instruction so that substantial justice is allowed and in doing so technical considerations should not become a barrier.

Further we earnestly request that the date for furnishing Declaration under Vivad Se Vishwas Scheme should be extended to at least till 15th March, 2021 and the date for payment without additional payment may be kept at 31st March, 2020 as decided as per Notification dared 27.10.2020. This suggestion is with a view that the Scheme gets desired success.

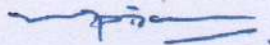
Thanking you,

Your's faithfully

For Direct Taxes Professionals' Association



**N K Goyal
President**



**Adv Narayan Jain
Chairman- Representation Committee**