

CBDT extends date under section 3 of the Vivad se Vishwas Act

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Under The Direct Tax Vivad se Vishwas Act 2020 (hereinafter referred to as “Vivad se Vishwas Act”), the amount payable by the declarant is stated in the table under section 3 of the Vivad se Vishwas Act.

As per the latest notification dated 25th June 2021, the last date of payment of the amount (without any additional amount) has been notified as 31st August 2021. Further the last date for payment of the amount (with additional amount) under Vivad se Vishwas Act has been notified as 31st October, 2021.

Considering the difficulties being faced in issuing and amending Form no 3, which is a prerequisite for making payment by the declarant under Vivad se Vishwas Act, it has been decided to extend the last date of payment of the amount (without any additional amount) to 30th September, 2021. Necessary notification to this effect shall be issued shortly.

It is, however, clarified that there is no proposal to change the last date for payment of the amount (with additional amount) under Vivad se Vishwas Act, which remains as 31st October, 2021.