



**CBDT extends due date for payment under the Vivaad se Vishwas Scheme, 2020; relaxes 15 days payment restriction**

In view of hardships faced by the taxpayers desirous of setting disputes in the times of COVID pandemic and provide further relief, the Central Government has extended the due dates for decalartion of forms & making the payment under the Direct Tax Vivaad se Vishwas Scheme, 2020 as under:

Due date of declaration to be filed by the declarant to the designated authority under the scheme	December 31, 2020
Due date of payment without paying any additional interest & penalty, if declared on or before December 31, 2020	March 31, 2021
Date of payment with paying additional interest & penalty	April 1, 2021 onwards

As the Central Government extended the due date of payment without paying any additional interest & penalty under the Direct Tax Vivaad Se Vishwas Scheme, 2020 from December 31, 2020 to March

31, 2020, the deadline for making the payment within a period of 15 days from the date of receipt of certificate from the designated authority was contradicting the extension.

In order to remove undue hardships and difficulty, CBDT has clarified that the taxpayer can make the payment under the VSV Scheme, 2020 without paying any additional interest & penalty on or before March 31, 2021 where the decalaration is made by him/her on or before December 31, 2020. Therefore, the requirement to pay the disputed tax amount within the period of 15 days from the date of receipt of certificate from the designated authority remains invalid.

**Source:**

**Notification 85/2020 dated October 27, 2020**

**Circular 18/2020 dated October 28, 2020**

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