

CBDT specifies procedure for making declaration and furnishing undertaking in form-1 under rule 4 of the Direct Tax Vivad se Vishwas Rules, 2024

In exercise of the powers conferred under Rule 8 of The Direct Tax Vivad Se Vishwas Rules, 2024, the Director General of Income Tax (Systems), Bengaluru, hereby lays down the following procedures:

- **Online filing of Form -1:**

1. All the declarants filing declaration under sub-section (1) of section 91 of The Direct Tax Vivad Se Vishwas Scheme, 2024 are required to file the declaration and undertaking referred to in sub-section (4) of section 91, in Form-1, online on the e-Filing portal of the Department: <https://www.incometax.gov.in>.
2. The declaration and undertaking shall be verified in accordance with section 140 of the Income-tax Act, 1961.
3. Form-1 shall be furnished electronically under digital signature, if the return of income is required to be furnished under digital signature or, in other cases through electronic verification code.
4. Please refer to DGIT Notification in F.No.1/23/CIT(OSD)/E-filing – Electronic Verification/201314 – **Notification No. 2/2015** dt. 13th of July 2015 and F.No.1/23/CIT(OSD)/E-filing – Electronic Verification/ 2015-16

Notification No. 1/2016 dated 19th of January 2016, for details regarding Electronic Verification Code (EVC) for electronically filed Income Tax Return which will be applicable for the submission under this Notification.

- **Preparation and submission of Form -1:**

1. Form-1 shall be available for data entry and preparation online to the declarant after login.
2. The declarant is required to login into the e-Filing portal of the Department: <https://www.incometax.gov.in> using their valid Login credentials.
3. A link for filing the Form-1 has been provided under the e-Filing Portal: <https://www.incometax.gov.in> -> Login -> e-File -> Income Tax Forms -> File Income Tax Forms > Select "Persons not dependent on any source of Income (Source of Income not relevant)" -> Vivad Se Vishwas Scheme, 2024(Form 1 DTVSV 2024).
4. Select Form-1 and Assessment Year (or Financial Year as applicable for Tax Deduction/Collection at Source related cases) and filing type (original/revised) from the dropdown Menu.
5. Form - 1 contains specific schedules and the declarants are required to fill the relevant schedules and tables under the schedules with validations for proper submission of the declaration.
6. The Form can be submitted by clicking on "Submit" button. vii. Digital Signature Certificate or Electronic Verification Code is mandatory to submit the Form.
7. Acknowledgement number for submission of declaration shall be generated electronically.

- **Viewing Submitted Forms:**

1. The submitted Form would be available for view and download by going to <https://www.incometax.gov.in> -> Login -> e-File -> Income Tax Forms -> View Filed Forms -> Select the applicable option.

- **Submission to designated Authority:**

1. Online Submission of Form-1 in the manner prescribed herein would be treated as submission to the designated authority as prescribed under Clause (e) of Section 89 of the The Direct Tax Vivad Se Vishwas Scheme, 2024.

The Notification comes into effect immediately.

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