

an>

Title: Further discussion on the motin for consideration of the Direct Tax Vivad Se Vishwas Bill 2020 (Discussion not concluded).

**माननीय अध्यक्ष:** अब हम आइटम नम्बर 23 ले रहे हैं ।

माननीया मंत्री जी ।

...(व्यवधान)

**THE MINISTER OF FINANCE AND MINISTER OF CORPORATE AFFAIRS (SHRIMATI NIRMALA SITHARAMAN):** Sir, I beg to move:

“That the Bill to provide for resolution of dispute tax and for matters connected therewith or incidental thereto, be taken into consideration.”

**माननीय अध्यक्ष:** प्रश्न यह है:

“कि विवादित कर के समाधान के लिए और उससे संबंधित अथवा उसके आनुषंगिक विषयों का उपबंध करने के लिए विधेयक पर विचार किया जाए । ”

प्रस्ताव स्वीकृत हुआ ।

...(व्यवधान)

**माननीय अध्यक्ष:** अब सभा विधेयक पर खण्डवार विचार करेगी ।

## Clause 2

## Definitions

**माननीय अध्यक्ष :** प्रो. सौगत राय - संशोधन संख्या 1.

श्री एन.के. प्रेमचन्द्रन - संशोधन संख्या 11.

...(व्यवधान)

*Amendments made:*

Page 1, for lines 4-6, substitute —

‘(a) “appellant” means —

(i) a person in whose case an appeal or a writ petition or special leave petition has been filed either by him or by the income-tax authority or by both, before an appellate forum and such appeal or petition is pending as on the specified date;

(ii) a person in whose case an order has been passed by the Assessing Officer, or an order has been passed by the Commissioner(Appeals) or the Income Tax Appellate Tribunal in an appeal, or by the High Court in a writ petition, on or before the specified date, and the time for filing any appeal or

special leave petition against such order by that person has not expired as on thatdate;

(iii) a person who has filed his objections before the Dispute Resolution Panel under section 144C of the Income-tax Act, 1961 and the Dispute Resolution Panel has not issued any direction on or before the specifieddate;

(iv) a person in whose case the Dispute Resolution Panel has issued direction under sub-section (5) of section 144C of the Income-tax Act and the Assessing Officer has not passed any order under sub-section (13) of that section on or before the specifieddate;

(v) a person who has filed an application for revision under section 264 of the Income-tax Act and such application is pending as on the specifieddate;’. (13)

Page 2, *for* lines 19-50, *substitute* —

(j) “disputed tax”, in relation to an assessment year or financial year, as the case may be, means the income-tax, including surcharge and cess (hereafter in this clause referred to as the amount of tax) payable by the appellant under the provisions of the Income-tax Act, 1961, as computedhereunder:-

(A) in a case where any appeal, writ petition or special leave petition is pending before the appellate forum as on the specified date, the amount of tax that is payable by the appellant if such appeal or writ petition or special leave petition was to be decided against him;

(B) in a case where an order in an appeal or in writ petition has been passed by the appellate forum on or before the specified date, and the time for filing appeal or special leave petition against such order has not expired as on that date, the amount of tax payable by the appellant after giving effect to the order so passed;

(C) in a case where the order has been passed by the Assessing Officer on or before the specified date, and the time for filing appeal against such order has not expired as on that date, the amount of tax payable by the appellant in accordance with such order;

(D) in a case where objection filed by the appellant is pending before the Dispute Resolution Panel under section 144C of the Income-tax Act as on the specified date, the amount of tax payable by the appellant if the Dispute Resolution Panel was to confirm the variation proposed in the draft order;

(E) in a case where Dispute Resolution Panel has issued any direction under sub-section (5) of section 144C of the Income-tax Act and the Assessing Officer has not passed the order under sub-section (13) of that section on or before the

specified date, the amount of tax payable by the appellant as per the assessment order to be passed by the Assessing Officer under sub-section (13) thereof;

(F) in a case where an application for revision under section 264 of the Income-tax Act is pending as on the specified date, the amount of tax payable by the appellant if such application for revision was not to be accepted:

Provided that in a case where Commissioner (Appeals) has issued notice of enhancement under section 251 of the Income- tax Act on or before the specified date, the disputed tax shall be increased by the amount of tax pertaining to issues for which notice of enhancement has been issued:

Provided further that in a case where the dispute in relation to an assessment year relates to reduction of tax credit under section 115JAA or section 115D of the Income-tax Act or any loss or depreciation computed thereunder, the appellant shall have an option either to include the amount of tax related to such tax credit or loss or depreciation in the amount of disputed tax, or to carry forward the reduced tax credit or loss or depreciation, in such manner as may be prescribed. (14)

Page 3, *omit* lines 1-3. (15)

(Shrimati Nirmala Sitharaman)

**माननीय अध्यक्ष : प्रश्न यह है :**

“कि खंड 2, यथा संशोधित, विधेयक का अंग बने । ”

प्रस्ताव स्वीकृत हुआ ।

खंड 2, यथा संशोधित, विधेयक में जोड़ दिया गया ।

-

**Clause 3                      Amount payable by declarant**

**माननीय अध्यक्ष :** प्रो. सौगत राय - संशोधन संख्या 2 और 3.

श्री कोडीकुन्नील सुरेश - संशोधन संख्या 12.

...(व्यवधान)

*Amendments made:*

Page 3, after line 41, insert –

(aa) where the tax arrear includes the tax, interest or penalty determined in	The aggregate of the amount of disputed tax and twenty-five per cent. of the disputed tax:	The aggregate of the amount of disputed tax and thirty-five per cent. of disputed tax:  Provided that	(16)  Page 3, after line 45,
---	--	---	------------------------------------

<p>any assessment on the basis of search under section 132 or section 132A of the Income-tax Act.</p>	<p>Provided that where the twenty-five per cent. of disputed tax exceeds the aggregate amount of interest chargeable or charged on such disputed tax and penalty leviable or levied on such disputed tax, the excess shall be ignored for the purpose of computation of amount payable under this Act.</p>	<p>where the thirty-five per cent. of disputed tax exceeds the Aggregate amount of interest chargeable or charged on such disputed tax and penalty leviable or levied on such disputed tax, the excess shall be ignored for the purpose of computation of amount payable.</p>	<p><i>insert</i> --</p>
---	--	---	-----------------------------

“Provided that in a case where an appeal or writ petition or special leave petition is filed by the income-tax authority on any issue before the appellate forum, the amount payable shall be one-half of the amount in the Table above calculated on such issue, in such manner as may be prescribed:

Provided further that in a case where an appeal is filed before the Commissioner (Appeals) or objections is filed before the Dispute Resolution Panel by the appellant on any issue on which he has already got a decision in his favour from Income Tax Appellate Tribunal (where the decision on such issue is not reversed by the High Court or the Supreme Court) or the High Court (where the decision on such issue is not reversed by the Supreme Court), the amount payable shall be one-half of the amount in the Table above calculated on such issue, in such manner as may be prescribed:

Provided also that in a case where an appeal is filed by the appellant on any issue before Income Tax Appellate Tribunal on which he has already got a decision in his favour from the High Court (where the decision on such issue is not reversed by the Supreme Court), the amount payable shall be one-half of the amount in the Table above calculated on such issue, in such manner as may be prescribed.”.

(17)

(Shrimati Nirmala Sitharaman)

**माननीय अध्यक्ष : प्रश्न यह है :**

“कि खंड 3, यथा संशोधित, विधेयक का अंग बने । ”

प्रस्ताव स्वीकृत हुआ ।

खंड 3, यथा संशोधित, विधेयक में जोड़ दिया गया ।



-

**Clause 4 Filing of declaration and  
Particulars to be  
furnished**

**माननीय अध्यक्ष : प्रो. सौगत राय - संशोधन संख्या 4 और 5.  
...(व्यवधान)**

*Amendment made:*

Page 4, for lines 8-18, substitute —

“(3) Where the declarant has filed any appeal before the appellate forum or any writ petition before the High Court or the Supreme Court against any order in respect of tax arrear, he shall withdraw such appeal or writ petition with the leave of the Court wherever required after issuance of certificate under sub-section (1) of section 5 and furnish proof of such withdrawal alongwith the intimation of payment to the designated authority under sub-section (2) of section 5.

(4) Where the declarant has initiated any proceeding for arbitration, conciliation or mediation, or has given any notice thereof under any law for the time being in force or under any

agreement entered into by India with any other country or territory outside India whether for protection of investment or otherwise, he shall withdraw the claim, if any, in such proceedings or notice after issuance of certificate under sub-section (1) of section 5 and furnish proof of such withdrawal alongwith the intimation of payment to the designated authority under sub-section (2) of section 5.”

(18)

(Shrimati Nirmala Sitharaman)

**माननीय अध्यक्ष : प्रश्न यह है :**

“कि खंड 4, यथा संशोधित, विधेयक का अंग बने । ”

प्रस्ताव स्वीकृत हुआ ।

खंड 4, यथा संशोधित, विधेयक में जोड़ दिया गया ।

**Clause 5 Time and manner of payment**

**माननीय अध्यक्ष : प्रो. सौगत राय - संशोधन संख्या 6 और 7.**

...(व्यवधान)

*Amendment made:*

Page 5, after line 5, insert—

“*Explanation.*— For the removal of doubts, it is hereby clarified that making a declaration under this Act shall not amount to conceding the tax position and it shall not be lawful for the income-tax authority or the declarant being a party in appeal or writ petition or special leave petition to contend that the declarant or the income-tax authority, as the case may be, has acquiesced in

the decision on the disputed issue by settling the dispute.”. (19)

(Shrimati Nirmala Sitharaman)

**माननीय अध्यक्ष :** प्रश्न यह है :

“कि खंड 5, यथा संशोधित, विधेयक का अंग बने । ”

प्रस्ताव स्वीकृत हुआ ।

खंड 5, यथा संशोधित, विधेयक में जोड़ दिया गया ।

खंड 6 विधेयक में जोड़ दिया गया ।

...(व्यवधान)

**Clause 7**

**No refund of amount paid**

**माननीय अध्यक्ष :** प्रो. सौगत राय - संशोधन संख्या 8.

माननीया मंत्री जी ।

...(व्यवधान)

SHRIMATI NIRMALA SITHARAMAN: Sir, I am moving my amendment. ...(व्यवधान)

**माननीय अध्यक्ष:** आप सब अपनी सीटों पर बैठ जाइए ।

...(व्यवधान)

**माननीय अध्यक्ष:** सत्ता पक्ष के माननीय सदस्य अपनी सीटों पर बैठिए ।

...(व्यवधान)

**माननीय अध्यक्ष:** मैडम, आप अपनी सीट पर बैठिए ।

...(व्यवधान)

**माननीय अध्यक्ष:** इनको समझाइए ।

...(व्यवधान)

**माननीय अध्यक्ष:** आप अपनी सीट पर बैठिए ।

...(व्यवधान)

**संसदीय कार्य मंत्री; कोयला मंत्री तथा खान मंत्री (श्री प्रहलाद जोशी):** सर, आप बिल पारित कीजिए ।

...(व्यवधान)

**माननीय अध्यक्ष:** आप सब एक मिनट के लिए मेरी बात सुनिए ।

...(व्यवधान)

**माननीय अध्यक्ष:** सदन की कार्यवाही कल 11 बजे तक के लिए स्थगित की जाती है ।

**14.21 hrs**

*The Lok Sabha then adjourned till Eleven of the Clock on Wednesday,  
March 4, 2020/Phalguna, 14, 1941(Saka).*

\* The sign + marked above the name of a Member indicates that the Question was actually asked on the floor of the House by that Member.

[2145/17/20 respectively.](#)

\* Introduced with the recommendation of the President.