

MINUTES OF MEETING OF THE PR.CHIEF COMMISSIONER OF INCOME TAX, HYDERABAD, WITH THE JURISDICTIONAL COMMISSIONERS OF THE AP&TS REGION AND LEADING CHARTERED ACCOUNTANTS OF AP&TS REGION AT 11.30 A.M ON 13-11-2020.

Pr.CCIT, AP&TS held a webinar with the jurisdictional Pr. Commissioners of Income Tax, Pr. Commissioner of Income Tax (Central), Commissioner of Income-tax (TDS), Commissioner of Income Tax(IT & TP) and Commissioner of Income Tax (Exemptions) along with the leading chartered accountants of the AP&TS region (list annexed) at 11.30A.M on 13-11-2020 for effective outreach of the Direct Taxes Vivad Se Vishwas Scheme and to address the felt issues related to the scope and benefits of the scheme.

2. Meeting began with a welcome address by the Commissioner of Income Tax (Admin.&TPS), outlining the agenda of the meeting. Subsequently the Pr.CCIT, AP&TS region summarized the various benefits, scope and boundary conditions governing the scheme. The Pr.CCIT listed the progress of the scheme in the AP&S region till date (1381 applications so far) and expressed confidence of more applications in coming weeks with reference to potential of the region.

3. Technical and substantive issues raised in course of the meeting are:

1. Can a revised application be filed, if the application has been rejected because of mistake in filing the form? (For instance, the form was filed mentioning it as "search" case, which otherwise it was not.)
2. Whether any fresh application needs to be filed in all those cases, where there are no response from the designated authorities?
3. If there is mistake in calculation of the tax payment to be paid by the assessee by the PCIT in certificate issued in form 3, whether the PCIT is empowered to rectify the mistake either suo-motu or on application from the assessee?
4. Whether any payment has to be made at the time of filing the application?

5. Is there any alternative available in a case where appeal could not be filed in time because the assessee expired and there has been a delay in obtaining the legal heir certificate?
4. There were also
- request for expediting the pending rectification applications to correct the demand mismatch enabling the assessee to apply for the scheme.
 - request for extending "specified date" as per the Scheme notified.
 - request for extension of time period to file the declaration under the scheme beyond 31stDecember, 2020.
 - request for considering the cases involving tax rates u/s 115BBE for those participating in the scheme (which is said to unequally treat income assessed u/s 68,69 etc, for cases before 01-04-2017 and beyond 01-04-2017).
5. While clarifying that the Department would take all possible steps to return a clear unambiguous demand position for every application, PrCCIT requested the CAs to minutely refer to the scheme document (the Act and the Rules), Circular No.9 dated 22-04-2020 and other Board's Instructions and also approach the Designated Authorities for getting answers to specific queries, which in some of the aforesaid queries were sufficient for eliciting a response. He also announced formation of Local Coordination Committee in respect of DTVS scheme for each of the 2 regions (AP & Telangana) which shall technically handhold the potential declarants and to the extent possible facilitate addressing the issues at their own level. If the specific issues go beyond the competence of the Committee (as some of the queries raised here), the Committee shall compile those for their resolution at the Board/Government level.

Meeting ended with a vote of thanks for the chair.


(NEETU GUPTA)

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