



All India Federation of Tax Practitioners

(An Association of Advocates, Chartered Accountants & Tax Practitioners of India)

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To
The Chairman
Central Board of Direct Taxes,
New Delhi
Email chairmancbdt@nic.in

Sir,

Re: **Relaxation in the provisions for availing VSV Scheme II.**

The main aim behind introduction of the VSV II, 2024 scheme was to reduce pendency of appeals and give window to the tax payers to buy peace even when they have filed appeals and are contesting the assessment order. The CBDT is aware that due to long pending appeals, the assesses are burdened with extra anxiety. In fact, the pendency went down sizably in VSV, 2020 (first scheme).

Sir, there is an embargo in the scheme that appeal/ reference /revision should be pending as on 23.7.2023. In this cycle, there are cases where orders have been passed by different authorities some time in 2023 and normal time for filing of the appeal did not expire. The assessee's were contemplating filing the appeal. However, after announcement of the scheme they did not prefer appeal since in the earlier scheme there was provision that if the time for filing of appeal has not expired the assessee can avail the scheme. However, on announcement of the scheme the aid provisions as existed earlier were missing.

We find that some assessee also moved to the Hon'ble High Court and the Hon'ble Delhi High Court in the case of **Naveen Kumar Agarwal vs CBDT TS /913/HC 2024** has asked the CBDT to consider and clarify the said issue.



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We have also received representation from our large number of members in this respect. It is submitted that a number of cases are involved in the cycle. It is therefore requested to kindly consider the issue sympathetically and issue necessary instructions to allow assesseees to avail the scheme in cases where the normal time of filing of appeal did not expire on 23.7.2023.

For this act of kindness, we shall ever pray.

For **All India Federation of Tax Practitioners**

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