

CENTRAL BOARD OF DIRECT TAXES

NOTIFICATION  
INCOME-TAX

New Delhi, the <sup>29<sup>th</sup></sup> September, 1984.

S.O.NO. : In exercise of the powers conferred by section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, Namely:-

1. (1) These rules may be called the Income-tax (THIRD Amendment) Rules, 1984.

(2) They shall come into force on the 1st day of October, 1984.

2. In the Income-tax Rules, 1962,-

(1) after Part III, the following Part shall be ~~xxx~~ inserted, namely:-

"PART IIIA

AVOIDANCE OF REPETITIVE APPEALS

Declaration under section 158A

16. (1) The declaration referred to in sub-section(1) of section 158A shall be in Form No.8 and shall be verified in the manner indicated therein.

(2) The declaration and the verification referred to sub-~~xxxx~~ rule (1) shall be signed by the person specified in sub-rule (2) of rule 45.

(3) The declaration referred to in sub-rule (1) shall,-

(a) ~~that~~ in a case where it is furnished to the Appellate Assistant Commissioner or the Commissioner (Appeals), be in duplicate, and

(b) in a case where it is furnished to the Appellate Tribunal, be in triplicate.";

(ii) in rule 44C, -

(a) in sub-rule (1), the following words shall be added at the end, namely:-

" and shall be verified in the manner indicated therein"

(b) For sub-rule (2), the following sub-rule shall be substituted, namely:-

" (2) The application referred to in sub-rule (1), the verification appended thereto, the Annexure to the said application and the statements and documents accompanying the Annexure shall be signed by the person specified in sub-rule (2) of rule 45.";

(iii) after rule 44C, the following rule shall be inserted, namely:-

"Disclosure of information in the application for settlement of cases.

44CA (1) The Settlement Commission may, while calling for a report from the Commissioner under sub-section (1) of section 245D, forward the information contained in the application, <sup>filed</sup> in Form No. 34B (other than the information contained in the Annexure and the statements and ~~the statements~~ other documents accompanying such Annexure) ~~at any time before an order has been made under that sub-section allowing the application to be proceeded with.~~

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(2) Where an order under sub-section(1) of section 245D allowing the application to be proceeded with is made by the Settlement Commission, the information contained in the Annexure to the Application in Form No. 34B and in the statements and other documents accompanying such Annexure shall be send~~ed~~ to the Commissioner along with a copy of the said order.”;

(iv) in Appendix II,-

(a) after Form No. 7, the ~~form~~ following Form shall be inserted, namely:-

"FORM No. 8

(See rule 16)

Declaration under section 158A(1) of the Income-tax Act, 1961 to be made by an assessee claiming that identical question of law is pending before the High Court or the Supreme Court

I .....son/daughter/wife of Shri.....  
(name in full and block letter)

being the ~~Mr.~~.....of..... do hereby declare:-

1. That the following question(s) of law \*\* is /are pending in \*\* my case / in the case of ..... before the \*\* High Court/Supreme Court on a reference under Supreme Court on an appeal under

\*\* section 256/257 in respect of the assessment year .....  
Section 261

~~XX~~

Statement of the case and the question(s) of law referred to the High Court/Supreme Court is/are enclosed  
Judgement of the High Court and

\*\* A copy of the

Notes:

1. The declaration should be in duplicate when it is furnished to the Appellate Assistant Commissioner or the Commissioner (Appeals) and in triplicate when it is furnished to the Appellate Tribunal.
  2. \*Mention the capacity in which the declaration is made.
  3. \*\* Delete whichever is not applicable.
  4. \*\*\*Mention the designation of the officer or authority to whom or which the declaration is furnished.
  5. Give complete postal address. Where the declarant is not the assessee, also give the complete postal address of the assessee,";
- (b) for Form No. 34B, the following Form shall be substituted, namely:-

"FORM NO. 34B

(See rules ~~44B~~ 44C and 44CA)

Form of a application for settlement of case under section 245C(1) of the Income-tax Act, 1961

IN THE SETTLEMENT COMMISSION .....

\*Settlement application No. ....19.....19.....

1. Full name and address of the applicant .....
2. Permanent Account Number .....
3. Status(see Note 4) .....
4. ~~By~~ The Commissioner having jurisdiction over the applicant .....
5. Assessment year(s) in connection with which the application for settlement is made .....

6. Proceedings to which application for settlement relates, the date from which the proceedings are pending and the Income-Tax authority before whom the proceedings are pending (see Note 6) .....
7. Where the application is made after withdrawing, before the 1st day of October, 1984, any appeal pending before the Appellate Tribunal, indicate the date of the order of the Appellate Tribunal permitting withdrawal of the appeal and attach a certified copy of the order. ....
8. Particulars of the issues to be settled, nature and circumstances of the case and complexities of the investigation involved (see Note 7) .....
9. Full and true disclosure of income which has not been disclosed before the Income-tax Officer, the manner in which such income has been derived and the additional amount of income-tax payable on such income (see Notes 9 and 10) (See Annexure)   
 ////

.....  
Signed (Applicant)

VERIFICATION

I, ..... son/daughter/wife of ....., do hereby solemnly declare that to the best of my knowledge and belief what is stated above and in the Annexure [including the statement(s) and documents accompanying such Annexure] is correct and complete.

I further declare that I am making this application in my capacity as \_\_\_\_\_ and that I am competent to make this application and to verify it.  
(designation)

Verified to day the..... day of.....19.....

.....  
{Signed (Applicant)

Notes:

1. The application for settlement must be in quintuplicate.

3. That if the \*\*\* ..... agrees to apply to the case referred to in paragraph 2 above the final decision on the question of law in the case referred to in paragraph 1 above, \*\* I/the assessee mentioned in paragraphs 1 and 2 above, shall not raise the said question(s) of law in the case referred to in paragraph 2 above in appeal before any appellate authority or for a reference ~~for~~ before the High Court under section 256 or the Supreme Court under section 257 or in appeal before the Supreme Court under section 261.

Signature of the declarant

Permanent Account No. ....

Address of the assessee .....

Verification

I, ..... do hereby declare that to the best of my knowledge and belief what is stated above is correct, complete and is truly stated.

I further declare that I am making the declaration in my capacity as ..... and that I am competent to make this declaration and verify it.

Verified today the ..... day of ..... 19.....

Place.....

.....  
Signature of the declarant

2. The application for settlement must be accompanied by a fee of five hundred rupees. The fee should be credited in a branch of the authorised bank or a branch of the State Bank of India or a branch of the Reserve Bank of India and the triplicate challan sent to the Settlement Commission with the application for settlement. The Settlement Commission will not accept cheques, drafts, hundies or other negotiable instruments.
3. The number and year of application will be filled in, in the office of the Settlement Commission.
4. Please state whether individual, Hindu undivided family, company, firm, or an association of persons, etc.
5. If the space provided is found insufficient, separate enclosures may be used for the purpose.
6. <sup>In case</sup> ~~If the proceedings to which the application for settlement relates consist of assessment proceedings, indicate the designation of the Income-tax Officer/Inspecting Assistant Commissioner (Assessment) before whom the proceedings are pending indicating also the date of service of notice under section 139(2)/section 148 of the Income-tax Act, 1961, or the date of reopening of the assessment under section 146 of the said Act or, as the case may be, the date of filing of the return under section 139 of the said Act. Where the application for settlement relates to appellate proceedings, indicate the appellate authority before whom the appeal is filed and the date of filing of the appeal. In cases where the application for settlement relates to revision petition, indicate the date of filing the revision petition and whether the same is filed within time or not.~~
7. Full details of issues for which application for settlement is made, the nature and circumstances of the case and complexities of the investigation involved must be indicated against item 8. Where application relates to more than one assessment year, these details should be furnished for each assessment year.
8. The application for settlement of a case shall not be allowed to be withdrawn by the applicant.
9. The additional amount of income-tax payable on the income referred to in item 9 should be calculated in the manner laid down in sub-sections (1A) to (1D) of section 245C.
10. The details referred to in item 9 shall be given in the Annexure to this application.

ANNEXURE

3. Full and true statement of facts regarding the issues to be settled, including the terms of settlement sought for by the applicant.

4. The manner in which the income referred to in item No.1 has been derived.

Place.....

Date.....

.....  
Signed (Applicant).—

Note : The Annexure should be accompanied by:-

(i) statement(s) containing computation of total income of the applicant for the assessment year or years to which the settlement application relates, in accordance with the provisions of the Act;

(ii) copies of the manufacturing account or trading account or both, as the case may be; profit and loss account or income and expenditure account or any other similar account, as the case may be, and balance sheet; and

(iii) in the case of -

(A) a proprietary business or profession, copies of the personal account of the proprietor;

(B) a firm or association of persons or body of individuals, copies of the personal accounts of the partners or members thereof, as the case may be; and

(C) a partner of a firm or a member of an association of persons or body of individuals, copies of the personal account of such partner or member in the firm or association of persons or body of individuals, as the case may be."

(V.D. WASHARAKAR)

SECRETARY,

CENTRAL BOARD OF DIRECT TAXES.

No. 6011 / F.No. 142(45)/84-TPL

application for

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