

F.No.285/08/2014-IT(Inv. V)/639
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Direct Taxes)

Room No. 513, 5th Floor, C-Block,
Dr. Shyama Prasad Mukherjee Civic Centre,
Minto Road, New Delhi -110002.

Dated: 03.01.2020

Subject: Relaxation of time-Compounding of Offences under Direct Tax Laws-One-time measure-Extension of Timeline-Reg.

Reference is invited to the Circular No. 25/2019 F. No. 285/08/2014-IT(Inv. V)/350 dated 09.09.2019, whereby, the condition for filing of applications for compounding of offences under the Income-tax Act, 1961 (the Act), to be filed within 12 months from filing of complaint in the court, was relaxed by CBDT till 31.12.2019, as a one-time measure.

2. The CBDT has received references from the field formation, including requests made by the ICAI chapters, wherein, it has been brought to the notice of CBDT that the taxpayers could not avail the benefit of the one-time relaxation window due to genuine hardships.
3. With a view to give a final opportunity to such taxpayers, and to reduce the pendency of existing prosecution cases before the courts, the CBDT in exercise of powers u/s 119 of the Act, read with explanation below sub-section (3) of section 279 of the Act, issues this Circular, whereby para 4.1 i) of the Circular No. 25/2019 F. No. 285/08/2014-IT(Inv. V)/350 dated 09.09.2019 stands modified as under:

"Such application shall be filed before the Competent Authority i.e. the Pr. CCIT/CCIT/Pr. DGIT/DGIT concerned, on or before 31.01.2020."

4. It is clarified that all other prescriptions/conditions of the Circular No. 25/2019 shall remain unchanged and shall apply to all such applications.
5. Hind version shall follow.


(Snehal G Karle)

DDIT(Prosecution), CBDT

Copy to:

1. P.S. to Finance Minister
2. P.S. to Revenue Secretary
3. The Chairman and all the Members, CBDT

4. All the Pr. Chief Commissioners/Chief Commissioners /Pr. Director Generals/
Director Generals of Income-tax
5. All the officers of the rank of Joint Secretary/CIT and above in the CBDT
6. The CIT (Media & Technical Policy), CBDT
7. ADG (Systems)-4/ Web Manager for placing it on www.incometaxindia.gov.in
8. Addl. CIT, Data Base Cell for placing it on www.irsofficersonline.gov.in
9. The Guard File


DDIT(Prosecution), CBDT