

F.No. 299/22/2021-Dir (Inv. III) / 174  
Government of India  
Ministry of Finance  
Department of Revenue  
(Central Board of Direct Taxes)

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Civic Centre, New Delhi  
Dated the 28.09.2021

**ORDER**

**Subject: Order under section 119(2)(b) of the Income Tax Act, 1961 for filing applications for settlement before the Interim Board for Settlement – reg.**

The Finance Act, 2021 has amended the provisions of the Act to *inter alia* provide that the Income-tax Settlement Commission (ITSC) shall cease to operate with effect from 01.02.2021. Further, it has also been provided that no application for settlement can be filed on or after 01.02.2021, which was the date on which the Finance Bill, 2021 was laid before the Lok Sabha. In order to dispose off the pending settlement applications as on 31.01.2021, the Central Government has constituted Interim Board for Settlement (hereinafter referred to as the "Interim Board"), vide notification No. 91 of 2021 dated 10.08.2021.

2. Meanwhile, in order to avoid genuine hardship to number of taxpayers who were in the advanced stages of filing their application for settlement before the ITSC as on 01.02.2021 and also due to the hardship faced during the covid pandemic by the tax payers, the Central Board of Direct Taxes (referred to as the "Board") had provided relief vide Press Release dated 07.09.2021 thereby allowing assesseees eligible to file application for settlement on 31.01.2021 to file such applications till the extended period of 30.09.2021.

3. In view of the above, the Board in exercise of its power under clause (b) of sub-section (2) of section 119 of the Income-tax Act, 1961 (the Act), in order to avoid genuine hardship to assesseees authorizes the Commissioner of Income-tax, posted as Secretary to the Settlement Commission prior to 01.02.2021, to admit an application for settlement on behalf of the Interim Board filed after 31.01.2021, which is the date mentioned in sub-section (5) of section 245C of the Act for filing such application, and before 30.09.2021 and treat such applications as valid and process them as "pending applications" as defined in clause (eb) of section 245A of the Act.

4. The above relaxation is available to the applications filed:-

- (i) by the assesseees who were eligible to file application for settlement on 31.01.2021 for the assessment years for which the application is sought to be filed (relevant assessment years); and
- (ii) where the relevant assessment proceedings of the assessee are pending as on the date of filing the application for settlement.

5. The Hindi version of the order shall follow.

  
Manish Gupta

Deputy Secretary (Inv.III)  
CBDT, New Delhi

Copy to:

1. PS to FM / OSD to FM / PS to MoS (R) /OSD to MoS(R)
2. PS to Secretary (Finance)/(Revenue)
3. Chairman, CBDT & All Members, CBDT
4. All Principal Chief Commissioners of Income-tax / Principal Director Generals of Income-tax.
5. Pr. Chief Controller of Accounts, New Delhi
6. All Joint Secretaries/CsIT, CBDT
7. Web Manager, O/o Pr.DGIT(Systems) with request to upload on the departmental website.
8. Commissioner of Income-tax. (Media & TP) and official Spokesperson, CBDT, New Delhi
9. Secretary General, IRS Association/ Secretary General, ITGOA/ All - India Income Tax SC & ST Employees' Welfare Association / Income Tax Employees Federation (ITEF).
10. Addl. CIT, Data-Base Cell for uploading on IRS officer's website.
11. ADG (Systems)-4 for uploading on the website of [incometaxindia.gov.in](http://incometaxindia.gov.in)



**Manish Gupta**

**Deputy Secretary (Inv.III)  
CBDT, New Delhi**