

**D: In case the appellant opts not to pay tax on additions having effect of reducing loss or depreciation or MAT credit carried forward then the following schedules are to be filled up.**

**Schedule XXVII-A.**

	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Loss/ unabsorbed depreciation carried forward as per return filed	Loss/ unabsorbed depreciation carried forward after VSVS settlement	Income taking into account loss/ unabsorbed depreciation in Column (2)	Income taking into account loss/ unabsorbed depreciation in Column (3)	Tax* plus interest on Income in Column (4)	Tax* plus interest on Income in Column (5)	Additional Tax payable in the year, if any [(7) – (6)]
Relevant Year							
Relevant Year + 1							
Relevant year + 2							
...							

\*Tax includes surcharge and cess

**Schedule XXVII-B.**

	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	MAT credit carried forward as per return filed	MAT credit carried forward after VSVS settlement	Income taking into account MAT credit in Column (2)	Income taking into account MAT credit in Column (3)	Tax* plus interest on Income in Column (4)	Tax* plus interest on Income in Column (5)	Additional Tax payable in the year, if any [(7) – (6)]
Relevant Year							
Relevant Year + 1							
Relevant year + 2							
...							

\*Tax includes surcharge and cess

**Form-2**

**[See rule 5]**

**CERTIFICATE UNDER SUB-SECTION (1) OF SECTION 92 OF THE  
FINANCE (NO. 2) ACT, 2024  
(UNDER THE DIRECT TAX VIVAD SE VISHWAS SCHEME, 2024)**

Whereas Mr./Mrs./M/s..... (hereinafter referred to as the declarant) having PAN ..... and TAN (mandatory if TAN based appeal) .....has filed a declaration under section 91 of the Finance (No.2) Act, 2024 (15 of 2024) in Form 1 vide acknowledgment number ..... dated .....

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 92 of the Act and after consideration of relevant material, the following amounts are hereby determined to be payable by the declarant towards full and final settlement of the tax-arrear covered by the said declaration under the Act:

Sl. No.	Assessment year	Financial year (to be furnished only if TAN based appeal)	Details of dispute settled		Nature of tax-arrear (disputed tax / disputed penalty / disputed interest / disputed fee)	Tax-arrear (Rs.)	Amount payable under section 90 of the Act (Rs.)	Amount already paid against tax-arrear	Balance amount payable / refundable after adjusting amount already paid
			Appeal Reference Number	Date of filing Appeal					
(1)	(2)	(3)	4(a)	4(b)	(5)	(6)	(7)	(8)	(9) = (7) – (8)

The declarant is hereby directed to make the payment of sum payable, if any, as provided in column (9) above within fifteen days from the date of receipt of this certificate.

In case of non-payment of amount payable within the said period, the declaration under Form-1 shall be treated as void and shall be deemed never to have been made.

Place .....

Date .....

.....

(Designated Authority)