

INCOME TAX E-DISPUTE RESOLUTION SCHEME 2024 for SEPTEMBER 2024 –



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1. e-Dispute Resolution Scheme, 2022 (e-DRS) has been rolled out on 31st August and small and medium taxpayers may take advantage for their cases pending by filing applications in September 2024. This Scheme has been rolled out apropos Sec 245MA read with Rule 44DAB/ DAC and shall be opted vide Form 34BC

1A. DRS u/s 245MA should not be confused with DRP u/s 144C

2. Order/Cases against which Assesses can go under e-DRC -

A. Aggregate Amt of dispute in an Order is less than Rs.10 Lakhs

B. Where in the relevant AY, the Total Income (TI) of the Assessee does not exceed Rs.50 Lakhs

C. Order is based on Search u/s132/ Requisition of Books u/s 132A / Survey u/s 133A

D. Order is not based on International Agreements u/s 90/ 90A

3. Time Limit of filing an application –

A. Where appeal is filed before 31st Aug 2024 – By 30th Sept. 2024

B. Where Order is issued before 31st Aug 2024 appeal date has not elapsed – By 30th Sept. 2024

C. Where Order is issued before 31st Aug 2024 and appeal date is lapsing – within 1 month of the Order Date

4. Benefits –

A. Waiver/Reduction of Penalty and/or prosecution

4A. Eg. Of assessment orders for which e-DRS can be opted -

1. An intimation under Section 143(1), where the assessee objects to the adjustments made in the said order;
2. An order made under Section 154 having the effect of enhancing the assessment or reducing the loss.
3. Other Assessment Orders

4B. Relating to the TDS/TCS matters

- (a) an intimation under Section 200A(1), where the deductor objects to the adjustments made in the said order;
- (b) an intimation under Section 206CB(1), where the collector objects to the adjustments made in the said order;
- (c) an order made under Section 201 or an order made under sSection 206C(6A)

5. As per Section 245MA of the Act 18 Dispute Resolution Committees (DRC) have been constituted across Pr CCIT jurisdictions.
6. The Order of the DRC shall be passed by 31st March 2025 i.e. 6 months from the end of the month in which the application for e-DRS is made
 - 6A. Appeal incase filed against the Order has to be withdrawn.
7. Order of DRC cannot be appealed against. Hence it is a Final Conclusive Order
8. However, incase an application for e-DRS has been rejected, then the time in e-DRS shall be excluded from the time limit for filing of appeal.
9. Before rejecting an SCN has to be issued with opportunity of hearing.
10. DRC cannot enhance the demand

11. Further guidelines –

- A. Every application in connection with resolution of dispute shall be accompanied by a fee of Rs.1000/-
- B. E-verification of Form 34BC is mandatory either through DSC or EVC.
- C. Filed Form 34BC (along with acknowledgement and all the attachments) is required to be sent to the respective email-id of the jurisdictional e-DRC.
- D. Once your application of Form 34BC is accepted by e-DRC, then please withdraw Form 35, in case any appeal has already been filed against the same order.

12. Documents required for filing –

- A. Copy of order/Intimation by A.O
- B. Demand Notice
- C. Details of application fees paid
- D. Detail of tax paid on returned income
- E. Statement of Facts, Grounds of Application & Documentary Evidence

13. Process -

- > income tax portal <https://eportal.incometax.gov.in>. Login
- >Go to Dashboard
- >e-File
- >Income Tax Forms
- >File Income Tax Forms
- > under tab 'Persons not dependent on any source of Income (Source of Income not relevant)
- > Dispute Resolution Committee in Certain Cases (Form 34BC)
- > Fill Form No. 34BC
- > Review the details
- > E-Verify the Form No. 34BC using Aadhar OTP, EVC or DSC.

THANK YOU



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This PPT is for educational purpose only and shall not be construed as an advise

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