
CBDT extends benefit of Vivad Se Vishwas ('VsV') Scheme 2024 to appeals filed after the specified date

In a major relief to taxpayers, **CBDT vide Notification No. 8 of 2025** has extended the applicability of the VsV Scheme 2024 to the appeals which were filed after the specified but within the statutory period provided by the Income Tax Act, 1961.

Background:

A writ petition¹ was filed challenging the VsV Scheme 2024 and FAQ No. 9 of CBDT Circular dated 15.10.2024 as being discriminatory and arbitrary for not specifically including (excluding) the class of cases where the appeal was not pending and the limitation to file appeal had not expired on the specified date (22.07.2024), from filing application under the said Scheme. The HC prima facie observed that excluding cases/class where statutory time limit to file appeal was surviving as on specified date while differentiating with an assessee who had filed the appeal within the said date would be difficult to uphold and directed CBDT to consider the writ petition as representation and decide the same within 2 weeks. In absence of any resolution from CBDT, a similar relief was sought by filing fresh writ petition² before the Delhi High Court.

Clarification issued by CBDT:

During the pendency of the writ petition, the CBDT has issued **Notification No. 8 of 2025 dated 20.01.2025** clarifying that the provisions of VsV Scheme 2024 would be applicable where following conditions are satisfied:

- (a) An order has been passed on or before the specified date (22.07.2024);

¹ Naveen Kumar Aggarwal vs. CBDT: W.P. No. 17014/24

² Naveen Kumar Aggarwal vs. CBDT: W.P. No. 519/25

- (b) The time to file statutory appeal against the said order was available on specified date;
- (c) The appeal in respect of the order has been filed after the specified date but within the stipulated time as applicable to filing of such appeal; and
- (d) The appeal is filed without any application for condonation of delay.

VA Comments

The said Notification provides much needed relief to taxpayers and seeks to remove the genuine difficulty faced by taxpayers. It may be noted that CBDT vide Guidance Note 2 of 2024 clarified that appeals filed with application for condonation of delay prior to the specified date would be eligible for claiming benefits of VsV Scheme 2024 provided the application for condonation of delay is allowed; however, appeals filed with application for condonation of delay after the specified date are not eligible for claiming benefit of VsV Scheme 2024.

For any details and clarifications, please feel free to write to:

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