

**Instruction No.12 of 2016**

**F.No.370142/8/2016-TPL (Part)  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Direct Taxes  
(TPL Division)**

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**New Delhi, the 11<sup>th</sup> November, 2016**

To,  
All Principal Chief Commissioners of Income-tax

**Subject: - The Income Declaration Scheme, 2016 (the Scheme) -reg.**

Instances have been reported by the field authorities that some of the assesseees have filed revised declaration under the Scheme on or before 30.09.2016 to rectify error committed during filing of the original declaration. It has also been reported that the income declared under such revised declaration is lower than the income declared under original declaration on account of some typographical or bonafide error. Attention in this regard has been drawn with reference to reply to question No.1 contained in Circular No.27 of 2016 dated 14.07.2016 which reads that a revised declaration can be filed on or before the date of closure of the Scheme provided the undisclosed income in the revised declaration is not less than the undisclosed income declared in the declaration already filed.

2. The issue has been examined. It is clarified that where jurisdictional Principal Commissioner or Commissioner is satisfied that the mistake in filing original declaration in Form No.1 appears to be genuine and bonafide, the concerned Principal Commissioner or Commissioner may address the same while processing the declaration. In such cases a facility has been provided to the jurisdictional Principal Commissioner or Commissioner to generate rectified Form No.2 on the ITD Systems.

3. Queries have also been received as to how an Assessing Officer should address the cases where an assessee claims that the issue under pending assessment proceeding is covered by declaration made under the Scheme. In this context, it is clarified that in cases where the assessee claims that an issue under an assessment proceeding has nexus with the declaration filed under the Scheme, the Assessing Officer may obtain a written undertaking along with relevant documentary evidence from the assessee about the issues and quantum of amount covered under the declaration having bearing on the pending assessment proceeding.

4. The Assessing Officer on being satisfied about the nexus of the amount declared under the Scheme, either in whole or in part, with the issue raised in the assessment proceeding, shall provide the benefit of such amount in the pending assessment provided the assessee duly pays the tax, surcharge and penalty payable under the Scheme. However, in respect of cases getting barred by limitation on 31.12.2016, such benefit shall be provided, if the assessee pays the first instalment i.e. 25% of the amount payable on the declaration filed under the Scheme.
5. The instruction may be brought to the notice of all the officers concerned.

**(Dr. T.S. Mapwal)**  
**Under Secretary (TPL-IV)**

**Copy to:**

1. The Chairperson, Members and all other officers in CBDT of the rank of Joint Secretary and above.
2. Data base cell for posting on irs officers website.
3. ITCC (3 copies).