

**F.No.142/8/2016-TPL(Part)  
Government of India  
Ministry of Finance  
Department of Revenue  
(Central Board of Direct Taxes)**

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**New Delhi, the 16<sup>th</sup> January, 2017**

To,  
All Principal Chief Commissioners of Income-tax

**Sub.: The Income Declaration Scheme, 2016 - reg.**

Representations have been received from field authorities and stakeholders that there has been delay in payment of 1st instalment of tax, surcharge and penalty under the Income Declaration Scheme (the Scheme) in some cases owing to some technical errors in the system, non-deposit of cheque by collecting banks, payment made by filling wrong challan etc.

2. In this context, it is clarified that as per section 187(3) of the Scheme, non-payment of tax etc. on or before the notified dates shall render the declaration invalid and the assessee shall be liable for consequences in accordance with the provisions of section 197(b) of the Scheme.

3. However, keeping into consideration that delay in payment of first instalment in some of the cases were owing to some genuine technical difficulties, the Central Board of Direct Taxes, in exercise of the powers under section 195 of the Scheme read with section 119 of the Income-tax Act, 1961, hereby directs the jurisdictional Principal Commissioner/Commissioner to accept the request for condonation of delay in payment of tax etc., payable under the Scheme in cases where payment has been made through cheque, RTGS, electronic transfer etc. on or before the date of 30th November, 2016, but the same has been credited by banks after the due date of 30th November, 2016, but on or before the 05th December, 2016.

4. This instruction may be brought to the notice of all the officers concerned and other stakeholders.
5. Hindi version of the instruction will follow.

**(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. Web manager for posting on the departmental website.
3. Data base cell for posting on irs officers website.
4. ITCC (3 copies)
5. Official language section for Hindi translation.