

**FORM 2**  
**[See rule 4]**

**CERTIFICATE FOR FULL AND FINAL SETTLEMENT OF TAX ARREARS  
UNDER SECTION 96 (2) OF THE FINANCE ACT, 2008 IN RESPECT OF DISPUTE  
RESOLUTION SCHEME, 2008**

**Whereas** \_\_\_\_\_ (hereinafter referred to as declarant)  
has

(Name and address of the declarant)

made a declaration under section 94 of the Finance Act, 2008;

**And whereas** the designated authority by order dated \_\_\_\_\_ determined the amount of \_\_\_\_\_ rupees payable by the declarant in accordance with the provisions of the Scheme and granted a certificate setting forth therein the particulars of the tax arrears and the sum payable after such determination towards full and final settlement of tax arrears as per details given below;

**And whereas** the declarant has paid \_\_\_\_\_ rupees being the sum determined by the designated authority;

**And whereas** the declarant had declared in the declaration made under section 94 that no writ petition or appeal or reference before any High Court or the Supreme Court against any order in respect of the tax arrears has been filed by such declarant (**strike off if not applicable**);

**or**

**And whereas** the declarant had filed a writ petition/appeal/ reference

\_\_\_\_\_ (mention the name of the High Court)

High Court or the Supreme Court against any order in respect of the tax arrears;

And whereas the declarant has withdrawn the said writ petition/appeal/reference and furnished proof of such withdrawal in accordance with the provisions contained in the proviso to sub-section (4) of section 96 (**strike off if not applicable**);

**Now, therefore**, in exercise of the powers conferred by sub-section (2) of section 96 of the Finance Act, 2008, the designated authority hereby issues this certificate to the said declarant:-

(a) certifying the receipt of payment from the declarant towards full and final settlement of tax arrears determined in the order dated \_\_\_\_\_ on the declaration made by the aforesaid declarant;

(b) granting immunity, subject to the provisions of the Scheme, from institution of any proceeding for imposition of penalty under the Finance Act, 1994, in respect of matters covered in the aforesaid declaration made by the declarant.

**Date :**

**Place : Name, Signature and Seal of Designated Authority**

**To**

**(1) The Declarant**

**(2) Assessing/Adjudicating Officer**

**(3) Commissioner of Income Tax/Customs/Central Excise**

**(4) Concerned Appellate authorities/bodies**