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Finance Act 2008

Section 96 - Time and Manner of Payment of Tax Arrear

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(1) Within fifteen days from the date of receipt of the declaration under section 89, the designated authority shall, by order, determine the amount payable by the declarant in accordance with the provisions of this Scheme:

> Provided that where any material particular furnished in the declaration is found to be false, by the designated authority at any stage, it shall be deemed never to have been made and all the pending proceeding under the Chapter shall be deemed to have been revived.

(2) The declarant shall pay, the sum determined by the designated authority within thirty days of the order by the designated authority under sub-section (1) and intimate the fact of such payment to the designated authority along with proof thereof and the designated authority shall thereupon issue a certificate to the declarant in such form as may be prescribed.

(3) Every order passed under sub-section (1), determining the sum payable under this Scheme, shall be conclusive as to the matters stated therein and no matter covered by such order shall be reopened in any other proceeding under the Chapter.

(4) Where the declarant has filed an appeal, reference or a reply to the show cause notice against any order or notice giving rise to the tax arrear before any authority, tribunal or court, then, notwithstanding anything contained in any other provision of the Chapter, such appeal, reference, or reply shall be deemed to have been withdrawn:

> Provided that where the declarant has filed a writ petition, appeal or reference before any High Court or the Supreme Court against any order in respect of the tax arrear, the declarant shall file an application before such High Court or the Supreme Court for withdrawing such writ petition, appeal or reference and after withdrawal of such writ petition, appeal or reference with the leave of the Court, furnish proof of such withdrawal along with the intimation referred to in sub-section (2).

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