

Annexure 1

**Format of application in the form of Affidavit for Compounding of Offences under
Income-tax Act, 1961 to be submitted separately by each applicant**

S.No.	Particulars	Remarks
1.	Name of the applicant	
2.	Status	
3.	Offences committed u/s *	
4.	AYs / Date/ period involved in offence	
5.	Status of case (i.e., whether contemplated/ pending in Court/convicted/acquitted)	
6.	Date of filing of complaint, if any	
7.	Whether the offence(s) committed by the applicant is one for which complaint(s) was filed with the competent court 12 months prior to the filing of the application for compounding	
8.	Particulars of offences along-with justification for compounding (separate sheet)	
9.	Whether the applicant has paid the amount of tax, interest, penalty and any other sum due relating to the offence	
10.	Whether the applicant undertakes to pay further tax, interest, penalty and any other amount as is found to be payable on verification of the record.	
11.	Whether the applicant undertakes to pay the compounding charges as shall be intimated by the department.	
12.	Whether similar offences in the case of the applicant have been compounded earlier. If yes, how many occasions, as defined in 8.2.1. Give details in annexure.	
13.	Whether the offence is first offence as defined in Para8.2 of the Guidelines	

14.	Whether the offence has been committed by the applicant who, as a result of investigation conducted by any Central or State agency has been found involved, in any manner, in anti-national/terrorist activity	
15.	Whether any enquiry/investigation being conducted by Enforcement Directorate, CBI, Lokpal, Lokayukta or any other Central or State agency is pending against the applicant? If so, particulars may be given	
16.	Whether the applicant was convicted by a court of law for an offence under any law, other than the Direct Taxes Laws, for which the prescribed punishment was imprisonment for two years or more, with or without fine. If so, particulars may be given along with a copy of the court's order.	
17.	Whether, the application for 'plea-bargaining' under Chapter XXI-A of 'Code of Criminal Procedure' is pending in a Court and the Court has recorded that a mutually satisfactory disposition' of such an application is not worked out?	
18.	Whether the applicant was convicted earlier with an imprisonment for a period two years or more by a court of law,	
19.	Whether it is an offence in respect of which, the compounding application has already been rejected.	
20.	Whether it is an offence which is directly related to an offence relating to undisclosed foreign bank account/assets in any manner	
21.	Whether it is an offence which is directly related to any offence under the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015.	
22.	Whether it is an offence which is directly related to any offence under The Prohibition of Benami Property	
23.	Whether it is an offence u/s 275A, 275B.	

VERIFICATION

I son/daughter of in the
capacity of
.....certify and solemnly affirm that the information in the above
columns is
true and correct to the best of my knowledge and belief.

Place:

Signature

Date:

Designation----
Current address --

* All offences for which compounding is sought

Annexure 2

Suggested Check List for Compounding as per the Guidelines issued by the CBDT vide F.No.285/08/2014-IT (Inv.V)/196 dated 16.09.2022 on Compounding of Offences

(To be submitted by AO/ADIT/DDIT to the authority competent to compound through proper channel)

(A case can be compounded only if the answers to S. No. 1 to 21 matches with the answers given below in remarks column.)

Name of the applicant :-
Status :-
Offences u/s :-
AYs/ Date/ period involved in offence :-
Date of filing of complaint, if any :-
Status of case (i.e. whether Contemplated/ :-
Pending in Court/ Convicted/ Acquitted) :-

S.No.	Particulars (vis-a-vis Compounding Guidelines)	Remarks	Reference of the File submitted
1.	The applicant has filed a written request for compounding the offence in the prescribed Proforma.	Yes	On Page no
2.	Whether the applicant has paid the amount of tax, interest and penalty& any other sum due relating to the default as prescribed in the Guidelines.	Yes	On Page no.....
3.	Whether on verification of record any further amount of tax, interest and penalty& any other sum was found payable by the applicant.	Yes/No, If yes date of intimation and date of payment.	If yes. give details in brief. Add annexure if required. On Page no...

4.	Whether the applicant has undertaken to pay the compounding charges computed as per Para 12 & 13 of the Guidelines.	Yes	On Page no
5.	Whether the offence(s) committed by the applicant is one for which complaints) was filed with the competent court 12 months prior to the receipt of application for compounding	No	On Page no
6.	Whether the offence is covered under Category 'A' and beyond scope of 3 occasions as specified in para 8.1(i).	No	If yes, give details in brief. Add annexure if required. On Page no....
7.	Whether the offence is the first offence as defined in para 8.2 of the Guidelines NOTE: THIS IS APPLICABLE ONLY IN CASE OF A Category 'B' OFFENCE.	Yes	If no, give details in brief. Add annexure if required. On Page no....
8.	Whether the offence has been committed by an applicant who, as a result of investigation conducted by any Central or State agency has been found involved, in any manner, in anti-national/terrorist activity	No	If yes, give details in brief. Add annexure if required. On Page no....
9.	Whether the offence committed by the applicant is directly related to a case under investigation (at any stage including enquiry, filing of FIR/complaint) by Enforcement Directorate, CBI, Lokpal, Lokayukta or any other Central or State agency*	No	If yes, give details in brief. Add annexure if required. On Page no....
10.	Whether the offence has been committed by the applicant who, was convicted by a court of law for an offence under any law, other than the Direct Taxes Laws, for which the prescribed punishment was imprisonment for two years or more, with or without fine*	No	If yes, give details in brief. Add annexure if required. On Page no....

11.	Whether the application for 'plea-bargaining' under Chapter XXI-A of 'Code of Criminal Procedure' is pending in a Court or a Court has recorded that a 'mutually satisfactory disposition' of such an application is not worked out*	No	If yes give details in brief. Add annexure if required. On Page no....
12.	Whether the offence is one committed by an applicant for which he was convicted by a court of law with an imprisonment for two years or more.	No	If yes, give details in brief. Add annexure if required. On Page no....
13.	(i) Whether it is an offence in respect of which, the compounding application has already been rejected, (ii) if yes whether it is a case where relaxation is available in the Guidelines.	(i) Yes/No (ii) Yes [If (i) is yes	If yes give details in brief. Add annexure if required. On Page no....
14.	Whether it is a case of a person who is main accused and where it is proved that he has enabled others in tax evasion such as, through shell companies or by providing accommodation entries in any other manner as mandated in sec.277A of the Act	No	If yes, give details in brief. Add annexure if required. On Page no....
15.	Whether it is an offence directly related to an offence relating to a) undisclosed foreign bank account/assets in any manner. b) Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015. c) Prohibition of Benami Property Transactions Act.	No	If yes, give details in brief. Add annexure if required. On Page no....
16.	Whether the case pertains to the issue of Removal, concealment, transfer or delivery of property to thwart tax recovery? (i) And if yes whether the outstanding amount in recovery has been deposited before filing the Compounding application.	No	If yes, give details in brief. Add annexure if required. On Page no....
17.	Amount of compounding charges computed by AO/ADIT/DDIT as per Paras 12 & 13 of the Guidelines.	Rs.	On Page no

18.	The compounding charges are in accordance with Paras 12 and 13 of the Guidelines	Yes	If no, give reasons. On Page no....
19.	The factors, such as conduct of the person, nature and magnitude of the offence and facts and circumstance of the case have been considered while dealing with the compounding application and in calculating compounding charges	Yes	If no, give details in brief. Add annexure if required. On Page no....
20.	Whether the cases of Co-accused are being considered as per Para 13.8	Yes/Not Applicable	If yes, give details in brief. Add annexure if required. On Page no....
21.	Any other fact relating to the person/case relevant for consideration of the Competent Authority	No	If yes, give details in brief. Add annexure if required. On Page no....

Signature:
Name:
Designation:
Date:

Recommended by:

1. Jt.CIT/ Addl. CIT/Jt.DIT/Addl. DIT.....Signature/Name/Designation/Date

2. PCIT/PDIT/CIT/DIT..... Signature/Name/Designation/Date

***Note: This may be given on the basis of information furnished by the applicant in his application for compounding or information already available with the Competent Authority for compounding**

Annexure 3
(Suggested Format)

Part-I

Order u/s 279(2) of the Income-tax Act, 1961 for Compounding of an Offence as mentioned in Para 11 (v) of the Guidelines issued by the CBDT vide F.No.285/08/2014-IT (Inv.V)/196 dated 16.09.2022 on Compounding of Offences

Order u/s 279(2) of Income-tax Act, 1961

Name of the person :-
Status :-
Offences u/s :-
AYs / Date/ period involved in offence :-
Date of filing of complaint, if any :-
Status of case (i.e. whether contemplated/-Pending in Court/ Convicted/ Acquitted)/:-Date of hearing, if any:-
Date of order: -

Order u/s 279(2) of the Income-tax Act, 1961

I, the Principal Chief Commissioner/Chief Commissioner of Income-tax /Principal Director General/Director General of Income-tax, in exercise of powers vested in me by virtue of the provisions of sub-section 2 of section 279 of the Income-tax Act, 1961 hereby compound the offence(s) u/s..... of the Income -tax Act, 1961 for the A.Y.(s) / Date/ period....., committed by/s./Shri/Ms.....

The Statement of the facts of the case are enclosed as **Annexure - 'A'**

Place:

Date:

Seal:

Signature

Principal Chief
Commissioner/Chief Commissioner
of Income-tax / Principal Director
General/Director General of
Income-tax

Copy to for information and necessary action:

The Pr. Commissioner of Income Tax/ Pr. Director of Income Tax —

The Assessing Officer/ ADIT/DDIT—

The ADIT/DDIT (Prosecution)-----

The Prosecution Counsel (if the case is pending in the Court) -----

The applicant (By name)—

Guard file.

Signature
ACIT/ ITO (Hq.)
O/o the Pr. CCIT/CCIT/ Pr. DGIT/DGIT

Annexure 3
(Suggested Format)

Part-II

Order u/s 279(2) of the Income-tax Act, 1961 for rejecting the Compounding of an Offence as mentioned in Para 11 (ii)(a) of the Guidelines issued by the CBDT vide F.No. 285/08/2014-IT(Inv.V)/196 dated 16.09.2022 on Compounding of Offences

Order u/s 279(2) of Income-tax Act, 1961

Name of the person :-
Status :-
Offences u/s :-
AYs / Date/ period involved in offence:-
Date of filing of complaint, if any:-
Status of case (i.e. whether Contemplated/-
Pending in Court/ Convicted/ Acquitted):-
Date of hearing, if any:-
Date of order:-

Order u/s 279(2) of the Income-tax Act, 1961

I, the Principal Chief Commissioner/Chief Commissioner of Income-tax/Principal Director General/Director General of Income-tax, in exercise of powers vested in me by virtue of the provisions of sub-section 2 of section 279 of the Income-tax Act, 1961 hereby decline the prayer to compound the offence(s), u/s.....of the Income-tax Act, 1961 for the A.Y.(s) / Date/ period....., committed by M/s./Shri /Ms.....

The case was not found to be a fit case for compounding as "..... (mention reasons)" "

The Statement of the facts of the case are enclosed as Annexure - 'A'

Place:

Date:

Seal

Signature

Principal Chief Commissioner/Chief
Commissioner of Income-tax / Principal
Director General/Director General of
Income-tax

Copy to:

The Pr. Commissioner of Income Tax/ Pr. Director of Income Tax

The Assessing Officer/ ADIT/DDIT -----

The ADIT/DDIT(Prosecution) -----

The Prosecution Counsel (if the case is pending in the Court)-----

The applicant (By name)-----

Guard file

Sd/-

ACIT/ ITO (Hq.)

O/o the Pr. CCIT/CCIT/ Pr. DGIT/DGIT

/s

Annexure -A

Statement of facts

The statement of facts should, inter alia, contain the following:

1. Detail of application filed

An application for Compounding of Offences committed u/s..... of the Income-tax Act, 1961 was filed in prescribed format by M/s. /Mr. /Ms. on.....

2. Brief facts

3. Whether complaint has been filed

A complaint was filed in the Court of on..... and the case is still pending in the court/the Court has convicted the person who has filed an appeal against the conviction order that is pending in the Court/ the Court has acquitted the person & the department has filed an appeal against the acquittal order that is pending in the Court or an appeal against the acquittal order is contemplated.

OR

The complaint is yet to be filed in the Court.

4. In case of order accepting compounding, details of payment of compounding charges by the person.

5. Direction to the AO/ Standing Counsel to take necessary action to implement the orders at the earliest.