

**GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE**

\*\*\*\*\*

**LOK SABHA  
UNSTARRED QUESTION NO.4657  
TO BE ANSWERED ON MONDAY THE 23<sup>RD</sup> MARCH, 2020  
CHAITRA 3, 1942 (SAKA)**

**TAX DISPUTES OF PSUs**

4657: SHRI KAUSAL KISHORE:  
SHRI UPENDRA SINGH RAWAT:

Will the Minister of FINANCE be pleased to state:

- (a) whether the Government has asked the Public Sector Undertakings (PSUs) to pay tax demand disputed by the Tax department where this issue has been decided in favour of the PSUs by higher judicial authorities like Income Tax Appellate Tribunal, High Court, Supreme Court etc.; and
- (b) if so, the details thereof?

**ANSWER  
MINISTER OF STATE IN THE MINISTRY OF FINANCE  
(SHRI ANURAG SINGH THAKUR)**

(a) & (b) The Government has introduced 'Vivad se Vishwas Scheme' during Budget Session 2020 to reduce litigation at various judicial forums and unlock revenue. As a part of outreach and awareness measures, Department has contacted taxpayers including PSUs which at their option may like to avail the benefits of scheme by paying one half of the amount of disputed tax where:-

- (i) an appeal is filed before the Commissioner (Appeals) or objections is filed before the Dispute Resolution Panel by the appellant on any issue on which he has already got a decision in his favour from the Income Tax Appellate Tribunal (where the decision on such issue is not reversed by the High Court or the Supreme Court) or the High Court (where the decision on such issue is not reversed by the Supreme Court).
- (ii) an appeal is filed by the appellant on any issue before the Income Tax Appellate Tribunal on which he has already got a decision in his favour from the High Court (where the decision on such issue is not reversed by the Supreme Court).

\*\*\*\*\*