

## PROCESS OF DISPOSAL IN ADR: INCOME TAX



Obtain permission from respective Appeal/Tribunal/Court authority.



Application (5 copies) is to be submitted to the same Appeal/ Tribunal/Court authority within 30 days.



NBR will nominate one facilitator for the facilitation within the next 3 days of receipt of application and informing both the parties NBR will also send the copy of application to the respective facilitator and Commissioner of Taxes in the following day.



Commissioner of taxes will nominate one officer of the respective zone (not below DCT) and will inform it both the parties.



Where an agreement is reached by the facilitation either wholly or in part, between the assessee and the Commissioner's representative, the facilitator shall record in writing the agreement and both the parties will sign the agreement.