



Nature of tax arrear	Amount payable on or before 31st December 2024		Amount payable on or after 1st January 2025	
	Appeal filed after 31st January 2020 but on or before 22nd July 2024	Appeal pending at same forum on or before 31st January 2020	Appeal filed after 31st January 2020 but on or before 22nd July 2024	Appeal pending at same forum on or before 31st January 2020
Aggregate amount of disputed tax	100% of disputed tax	110% of disputed tax	110% of disputed tax	120% of disputed tax
Disputed interest/penalty/fee	25% of disputed interest/penalty/fee	30% of disputed interest/penalty/fee	30% of disputed interest/penalty/fee	35% of disputed interest/penalty/fee