

Composition Scheme for Brick Kilns, 1999

RAJASTHAN

India

Composition Scheme for Brick Kilns, 1999

Rule COMPOSITION-SCHEME-FOR-BRICK-KILNS-1999 of 1999

- Published on 3 April 2000
- Commenced on 3 April 2000
- [This is the version of this document from 3 April 2000.]
- [Note: The original publication document is not available and this content could not be verified.]

Composition Scheme for Brick Kilns, 1999Published vide Notification No. F.4(25) FD/Tax-Div./94-334, dated 3-4-2000, published in Rajasthan Gazette Extraordinary, part 4(ga), dated 3-4-2000, page 7(7)S.O. 4. - In exercise of the powers conferred by Section 5 of the Rajasthan Sales Tax Act, 1994 (Rajasthan Act No.22 of 1995), the State Government is of the opinion that it is expedient in the public interest so to do, hereby notifies the "Composition Scheme for Brick Kilns-1999 (hereinafter referred to as the "Scheme") and permit registered dealers of the State to opt for the composition amount in lieu of their tax liability, in respect of their sales of bricks manufactured by them within the State, on payment of composition amount as determined under this scheme.

1.

0. Date of commencement.

- This scheme shall come into force with effect from 1st April, 1999.2.0Applicability.- This scheme shall be applicable only to the dealers who have opted for composition scheme for brick-kilns, 1999 and paid composition amount under Notification No. F.4(4) FD/Tax-Div./99-230, dated 8th June 1999 and Notification No. F.4(4) FD/Tax-Div. /99-267, dated 21-1-2000.3.0Composition Amount.- 3.1 [In case of dealers, who opt for this Scheme upto 28-3-2001, the composition amount] [Substituted by Dated 29-3-2001, published in Rajasthan Gazette Extraordinary, part 4(ga), dated 29-3-2001, page 616.] to be paid per annum per kiln in lieu of tax shall be for the composition period of five years and shall be determined as follows:(a)In cases where the capacity of the brick-kilns is less than eight lac bricks per round, the composition amount for the first year shall be Rs.60,000/- per annum per kiln.(b)In cases where the capacity of the brick-kiln is eight lac or more but less than eleven lac bricks per round, the composition amount for the first year shall be Rs.85,000/- per annum per kiln.(c)In cases where the capacity of the brick-kiln is eleven lac bricks or above per round, the composition amount for the first year shall be Rs. 85,000/- per kiln for the first eleven lac and thereafter for every increased capacity per round of bricks for every one lac or

part thereof, the composition amount at the rate of Rs. 10.000/- shall be added to arrive at the annual composition amount for such kiln.(d)[The composition amount for the subsequent years shall be equivalent to 115% of the composition amount for immediately preceding year] [Substituted by Dated 22-3-2002, published in Rajasthan Gazette Extraordinary, part 4(ga), dated 22-3-2002, page 579.].

3. [1A In case of dealers, who opt for the scheme on or after 29-3-2001, the composition amount to be paid per annum per kiln in lieu of tax shall be for the composition period of five years and shall be determined as follows:

(a)In cases where the capacity of the brick-kiln is less than eight lac brick per round, the composition amount for the first year shall be Rs. 75,000/- per annum per kiln.(b)In cases where the capacity of the brick-kiln is eight lac bricks or more but less than eleven lac bricks per round, the composition amount for the first year shall be Rs. 1,20,000/- per annum per kiln.(c)In cases where the capacity of the brick-kiln is eleven lac bricks or above per round, the composition amount for the first year shall be Rs. 1,20,000/- per kiln for the first eleven lacs and thereafter for every increased capacity per round of bricks for every one lac or part thereof, the composition amount at the rate of Rs. 11,000/- shall be added to arrive at the annual composition amount for such kiln.(d)The composition amount for the subsequent four years shall be equivalent to 105% of the composition amount for immediately preceding year].(e)[In case a dealer has deposited composition amount for the year 2003-2004 by increasing the composition amount of the immediately preceding year by fifteen percent, the same shall be adjusted against the composition amount payable under condition 3.] [Added by Dated 28-6-2003, published in Rajasthan Gazette Extraordinary, part 4(ga), dated 30-6-2003, page 19(8)].3.2In case of a dealer opting to avail of the benefit of the scheme for a further period of five years, the amount of annual composition amount payable shall be 105% of the composition amount determined for the immediately preceding year of composition.3.3In case where a dealer availing of the benefit of the scheme opts out of it and at any time thereafter opts for the scheme again, the composition amount payable shall not be less than what was payable at the last composition.3.4The composition amount determined under sub-clause (a), (b), (c), (d) of clause 3.1 shall be proportionately revised when the rate of tax or surcharge on products of brick-kilns is revised under Section 13 of the Rajasthan Sales Tax Act, 1994.4.0Manner of payment of composition amount.- 4.1 The composition amount shall be payable in four equal quarterly installments and such amount of installment shall be deposited in the Government Treasury through challan in Form ST 10, upto 7th day of start of each quarter. Thus, the composition amount of first quarter i.e. April to June shall be deposited by April 7th, and for subsequent 2nd, 3rd and 4th quarters by 7th July, 7th October and 7th January respectively. [For the first quarter of financial year 2002-2003, composition amount shall be deposited by 30-6-2002.] [Added by Dated 21-6-2002, published in Rajasthan Gazette Extraordinary, part 4(ga), dated 25-6-2002, page 205(5)].4.2In case of advance lump sum payment of the annual composition amount by 7th day of April, a rebate of 6% shall be admissible on the amount of composition amount.

4. [4 For the year 2003-2004, the application for opting the scheme may be submitted within 30 days of the date of publication of this amendment notification.] [Inserted by Dated 28-6-2003, published in Rajasthan Gazette Extraordinary, part 4(ga), dated 30-6-2003, page 19(8). The number of this clause appears to be mistaken as clause 4.3 could not be found.]

5.0 Composition Certificate.- 5.1 On receipt of the application the Assessing Authority shall determine the composition amount payable in respect of each kiln after making necessary enquiries and, if needed, after giving an opportunity of being heard to the dealer. The Assessing Authority shall thereafter, issue the composition certificate in Form BK 1.5.2 The composition certificate shall be valid for the period of five years commencing from the first day of April of the first year of the composition period. 5.3 The composition certificate shall be renewable each time for further period of five years on making an application to the Assessing Authority by the dealer on plain paper before 30 days of the expiry of the composition period. The composition certificate shall be enclosed with application. On receipt of the application the Assessing Authority shall, after making necessary enquiries, renew the composition certificate. 6.0 Assessment.- The composition certificate shall be deemed to be the assessment order-cum-demand notice and no separate assessment order shall be required to be issued in respect of the turnover of the brick-kiln under the scheme. 7.0 Conditions.- 7.1 The dealer opting for composition of tax under this scheme shall be subject to all the provisions of the Rajasthan Sales Tax Act, 1994 and rules made thereunder and the terms and conditions contained in this notification. 7.2 The dealer shall not charge or collect any tax from a purchaser on the sale of goods during the composition period. 7.3 The dealer shall not be entitled to claim any deduction, set-off, partial exemption or refund in respect of purchases made by him. 7.4 Once the composition certificate is issued, the dealer during the composition period shall not be entitled to opt out of the scheme for a part of financial year. If any dealer wishes to opt out of the scheme for the subsequent years, he shall have to inform the Assessing Authority of his intention of doing so 30 days prior the 1st day of April of such financial year. 7.5 If any dealer voluntarily withdraws from the scheme for part of a year, he shall be required to deposit double the amount of the remaining quarterly installments of the annual composition amount of the financial year at once. Special surveys including stock verification of such dealers will be conducted at regular periodic intervals. 7.6 Where during the composition period, the dealer violates any of the conditions of the scheme or aids or abets the evasion of tax, the Assessing Authority, after affording reasonable opportunity of being heard, may cancel the composition certificate. This will be without prejudice to the action, penal or otherwise, for which such dealer shall be liable under the provisions of the Rajasthan Sales Tax Act, 1994 and rules made thereunder. 7.7 In case of default in the payment of composition amount, it shall be recoverable as arrears of land revenue under the Rajasthan Sales Tax Act, 1994. 7.8 After issuance of the composition certificate, in normal circumstances there will not be any survey or inspection of such dealer. However, special teams of the Commercial Taxes Department will conduct special surveys and stock verification of such of the brick kiln dealers. Form B.K. 1 Composition Certificate under "Composition Scheme for Brick Kiln- 1999

Book No. Circle:

Serial No. Ward:

Under the "Composition Scheme for Brick Kiln-1999, I hereby permit M/s..... (address)..... R.C. No. under Rajasthan Sales Tax Act, 1994, to pay composition amount in lieu of tax on the sales of bricks manufactured in the kiln owned by him, in accordance with the provisions of the said scheme as follows:-

- | | | |
|----|--|-----------------------------------|
| 1. | The composition amount computed as per the scheme for the years: | Composition
amount(Rs. in lac) |
| | 1999-2000 | |
| | 2000-2001 | |
| | 2001-2002 | |
| | 2002-2003 | |
| | 2003-2004 | |
| 2. | Quarterly Installment of Composition Amount | Rs. |
| | 1999-2000 | |
| | 2000-2001 | |
| | 2001-2002 | |
| | 2002-2003 | |
| | 2003-2004 | |

The quarterly installments are to be paid in advance by 7th day of the first month of each quarter from April..... This certificate remains valid for the period from..... day of..... 19.... to the..... day of..... 20

Place : Signature

Date : Designation

In case of renewal:

The composition amount computed as per the scheme for the years:	Composition Amount(Rs. in lac)
20.....20.....	
20.....20.....	
20.....20.....	
20.....20.....	
20.....20.....	

Quarterly Installment of Composition Amount for the year:	Composition Amount(Rs. in lac)
20.....20.....	
20.....20.....	
20.....20.....	
20.....20.....	
20.....20.....	

The quarterly installments are to be paid in advance by 7th day of the every month starting from April..... This certificate remains valid for the period from..... day of..... 20.... to

the..... day of 20....

Place : Signature

Dated : Designation

[Inserted by Dated 29-3-2001, published in Rajasthan Gazette Extraordinary, part 4(ga), dated 29-3-2001, page 616]