

# **Amnesty Scheme for Entry Tax on Motor Vehicles, 2017**

RAJASTHAN

India

## **Amnesty Scheme for Entry Tax on Motor Vehicles, 2017**

### **Rule**

### **AMNESTY-SCHEME-FOR-ENTRY-TAX-ON-MOTOR-VEHICLES-2017 of 2017**

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Amnesty Scheme for Entry Tax on Motor Vehicles, 2017Published vide Notification No. S.O. 166, dated 8.3.2017S.O. 166. - In exercise of the powers conferred by Sec. 7 of the Rajasthan Tax on Entry of Motor Vehicles into Local Areas Act, 1988 (Act No. 14 of 1988), hereinafter referred to as the said Act, read with Sec. 51-A of the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003), the State Government being of the opinion that it is expedient in the public interest so to do, hereby notifies the following Amnesty Scheme for Entry Tax on Motor Vehicles-2017, hereinafter referred to as the scheme, for waiver of interest, penalty and late fee, namely:-

### **1. Short Title and Operative Period.**

(1)This scheme may be called the Amnesty Scheme for Entry Tax on Motor Vehicles, 2017.(2)This Scheme shall come into force with effect from 08.03.2017 and shall remain in force upto 30th April, 2017.

### **2. Definitions.**

(1)In this scheme, unless the subject or context otherwise requires,-(i)"Applicant" means an importer, opting for the scheme by submitting an application to the assessing authority or the authority concerned; and(ii)"Department" means the Commercial Taxes Department, Rajasthan.(2)The words and expressions used but not defined in this scheme shall have the same meaning as assigned to them in the said Act and rules made thereunder.

### 3. Applicability of the Scheme.

- The scheme shall be applicable to the importer against whom any demand is outstanding under the Act as on 08.03.2017 and the same has been created upto 31st December, 2016.

### 4. Benefits under the Scheme.

- The amount of interest, penalty and late fee shall be waived to the extent as mentioned in column number 4 on fulfillment of such conditions as mentioned in column number 3 1 number 2 of the table given below:-

Sr. No.	Category of Importer	Conditions	Extent of Waiver Interest, Penalty and Late Fee
1	Importer against whom demand has been created on or before 31.12.2016.	<p>(i) The applicant has deposited the whole amount of tax along with ten percent of the balance outstanding demand (as per Demand and Collection Register) upto 30.04.2017; and</p> <p>(ii) The applicant has submitted an application for withdrawal of case, if any pending before any Court or Tax Board or Appellate Authority, as the case may be, upto 30.04.2017.</p>	Remaining amount of demand related to interest, penalty and late fee along with interest accrued upto the date of order under the scheme.

Explanation. - (1) Where any amount has been deposited prior to issuance of the scheme against the demand after its creation and an application under the scheme is being submitted for the balance outstanding demand, the amount already deposited, if not specifically mentioned in the challan, shall be adjusted firstly against the liability of tax, the balance, if any, shall be adjusted against the other sum. However, if any amount has been deposited in compliance of any court order, then it shall be adjusted accordingly. (2) Where the demand comprises entirely of interest and/or penalty and/or late fee, in such cases, the amount of tax shall be deemed to have been deposited. (3) Where any application for rectification related to the demand, for which the importer intends to opt under the scheme is pending before the assessing authority or authority concerned, then on intimation in writing from such importer, he shall dispose of it within seven days of such intimation or upto 30th April, 2017, whichever is earlier.

### 5. Procedure for availing benefit.

(1) To avail the benefit under the scheme, the applicant shall generate the application in Form MV AS-I appended to the scheme upto 30.04.2017 from the official website of the department, and such generated Form MV AS-I shall be submitted to the assessing authority or authority concerned along with the proof of deposit of tax and other sum, if any, and copy of self authenticated application filed for withdrawal of pending case from the Court or Tax Board or Appellate Authority, as the case may

be, if applicable, upto 07.05.2017.(2)Subject to clause 3, if the outstanding demand involves multiple entries, the applicant may apply for any number of entries as he wants.(3)Separate entries in Form MV AS-I shall be made for each entry of outstanding demand and conditions as mentioned in column number 3 of the above mentioned table, shall separately apply for each entry.(4)Applicant shall deposit the amount, if required to be deposited under this scheme, separately for each entry and separate challan shall be mentioned in Form MV AS-I.(5)Where any demand is outstanding against the importer and the case has been filed by the department, in such cases, the applicant may opt for the scheme after depositing the amount as mentioned in column number 3 of the table mentioned in clause 4, in such circumstances the applicant is not required to submit any proof of withdrawal of such case and the case shall be withdrawn by the department.(6)The assessing authority shall on receipt of the application, verify the facts mentioned in the application and on being satisfied, he shall complete the Form MV AS-II appended to this scheme and shall reduce the outstanding demand of interest and/or penalty and / or late fee, as the case may be, from Demand and Collection Register.(7)The assessing authority shall forward the copy of Form MV AS-II to the Deputy Commissioner (Administration) concerned and he shall also forward the copy of Form MV AS-II to the Commissioner, in the cases where total amount of waiver is above rupees ten lac.(8)The assessing authority shall also forward the copy of Form MV AS-II to the Applicant.

## 6. Condition.

- No refund shall be allowed due to waiver under this scheme. Form MV AS-I[See Clause 5 ][To be filled by the importer]Part-A 1. Name and address of the Applicant:

### 2. Name of Circle / Ward :

### 3. Registration No., if any:

### 4. E-mail id, if any:

### 5. Details of demand: (Separate entry shall be made for each outstanding demand)

S. No.	Year	Date of order	Amount of Demand
	Tax	Other	Total

1

2

### 6. Details of deposit of the amount (Separate entry shall be made for each outstanding demand)

S.No.	Year	Amount Deposited (Rs.)	Date of Deposit	GRN/CIN
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Part-B To be filled in case of outstanding demand is under dispute.

**7. Date of filing of case :**

**8. Name of the Court / Forum before which case is pending:**

**9. Nature of case : Appeal / Revision / Writ Petition / Special Appeal/Prosecution/Others**

**10. Present status of the case and issues involved therein:**

**11. Status of the applicant: Appellant / Respondent:**

**12. Date of application filed for withdrawal of pending case (if the case is filed by the applicant):**

Signature of the Applicant

Date :Place : Name :Status:

VerificationI do hereby verify that the information submitted above is true and correct to the best of my knowledge and belief and nothing has been concealed.

Signature of the Applicant

Date :Place : Name :Status:

Form MV AS-II[See Clause 5][To be filled by Assessing Authority](i)Name of Circle / Ward:(ii)Name and Address of importer:(iii)Registration Number, if any:(iv)Authority whose order is under litigation : (v)In case of litigation, date of submission of application for withdrawal of case:(vi)In case of prosecution filed by the department against the applicant, Number and date of sanction of prosecution:(vii)Details of demand outstanding as per demand and collection register on the date of submission of the application

S. No. Year Date of order Amount of Demand

Tax Other Total

1

2

(viii)Amount of accrued Interest on outstanding demand upto the date of submission of application: Rs .....(ix)Verification of the amount deposited:

S. No. Year Date of order Amount of Demand

Tax Other Total

1

2

VerificationI have examined the application submitted by the applicant and do verify that the applicant has complied with the conditions of the notification number F.12(14)FD/Tax/2017-99 dated 08.03.2017, therefore, the balance outstanding demand of interest, penalty and late fee as mentioned in the following table, has been reduced from demand and collection register:-

S. No.	Year	Date of order	Amount outstanding as per DCR	Amount Deposited	Amount Waived	
Tax	Other	Tax	Other	Balance amount of demand	Accrued Interest up to the date of order underthe Scheme	Total

1

2

Signature of the Assessing Authority

Date :Place : Name :Status: