

Tamil Nadu Sales Tax (Settlement of Arrears) Rules, 2010

TAMILNADU

India

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Rule

TAMIL-NADU-SALES-TAX-SETTLEMENT-OF-ARREARS-RULES-2010 of 2010

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Tamil Nadu Sales Tax (Settlement of Arrears) Rules, 2010Published vide Notification No. G.O. Ms. No. 78, Commercial Taxes and Registration (D1), Vaikasi 18, Thiruvalluvar Andu-2041, Dated 1.6.2010Last Updated 27th January, 2020No. SRO A-17(c)/2010. - In exercise of the powers conferred by sub-section (1) of Section 15 of the Tamil Nadu Sales Tax (Settlement of Arrears) Act, 2010 (Tamil Nadu Act 20 of 2010), the Governor of Tamil Nadu hereby makes the following rules: -

1.

(1)These rules may be called the Tamil Nadu Sales Tax (Settlement of Arrears) Rules, 2010.(2)They shall come into force on the 1st day of June 2010.

2.

In these Rules, unless the context otherwise requires, -(a)"Act" means the Tamil Nadu Sales Tax (Settlement of Arrears) Act, 2010;(b)"Form" means a form appended to these rules;(c)The words and expressions used in these rules and not defined but defined in the Act, shall have the same meanings as defined in the Act.

3.

(1)An application made under sub-section (1) of Section 5 of the Act shall be in Form I. It shall be in duplicate and shall be accompanied by two copies of the assessment order.(2)The said application shall either be presented to the designated authority in person or sent to the said authority by

post.(3)The designated authority, on receipt of the said application, shall acknowledge the receipt of the same in Form II.(4)The designated authority shall also inform the assessing authority or appellate authority or revisional authority, as the case may be, under the relevant Act, the fact of making the said application by the applicant in Form III within seven days from the date of receipt of the said application.(5)If the designated authority finds any defect or omission in the application, he shall return the application for rectification of the defect or for supplying the omission within ten days from the date of receipt of the said application.(6)The designated authority may call for the records pertaining to assessment, appeal or other record, as it may consider necessary to verify the correctness of the particulars furnished in the said application.

4.

The designated authority shall demand further amount payable by the applicant in Form IV, if the amount paid by the applicant along with the application in Form I falls short of not more than ten per cent of the amount determined under sub-section (1) of Section 6 of the Act.

5.

(1)The Certificate of Settlement of arrears issued under sub-section (1) of Section 8 of the Act shall be in Form V. The designated authority shall serve the said Certificate on the applicant and also inform the fact of issue of the said Certificate in Form VI to the assessing authority or appellate authority or revisional authority, as the case may be, within fifteen days from the date of its issue.(2)The designated authority shall also inform the applicant and the assessing authority or appellate authority or revisional authority, as the case may be, under the relevant Act, the fact of passing the order under sub-section (2) of Section 8 of the Act within seven days from the date of passing of the order.

6.

The revocation of the Certificate of Settlement of arrears under sub-section (1) of Section 12 of the Act shall be in Form VII. The designated authority shall serve the order of revocation on the applicant, and also inform the fact of issue of the order of revocation in Form VIII to the assessing authority or appellate authority or revisional authority, as the case may be, within fifteen days from the date of revocation of the said certificate.

7. The taxes or other amounts due under the Act shall be paid -

(i)by remittance in cash into a Government Treasury or to the designated authority;(ii)by means of a crossed cheque in favour of designated authority drawn on any one of the banks referred to in subsidiary rule 1 (a) (iv) of rule 10 of the Tamil Nadu Treasury Rules and situated within the city/town where the office of designated authority is situated; or(iii)by means of a crossed demand draft or a bankers cheque drawn in favour of the designated authority:Provided that the mode of payment by means of cheque shall not be applicable to the casual traders and to the dealers whose

cheques got dishonoured for want of funds on more than one occasion. Form I[See rule 3(1)]ApplicationToThe Designated Authority.....Sir/ Madam,I hereby make an application under sub-section (1) of Section 5 of the Tamil Nadu Sales Tax (Settlement of Arrears) Act, 2010.I hereby furnish the following particulars:

1. Name of the applicant

(in block letters).....

2. Registration Number.....

3. Address Office:.....

.....Telephone No.Residence:.....Telephone No.

4. Status of the applicant

(State whether sole Proprietor, Partner, Director, Authorised Manager, Power of Attorney holder etc.)

5. (i) Designation and address of the Assessing Officer who made the Assessment. :

(ii)Act under which the levy was made :(iii)Assessment number and year :(iv)Date of order of Officer :

6. Details of each demand of tax, penalty or interest (other than the demands that arose as per returns) that was demanded upto the 31st day of March 2007 in respect of which this application is filed:

(i)Date of arising of demand ..(ii)Year to which demand relates ..(iii)Details of final assessment order or appeal/revision order giving rise to the demand ..(iv)State whether tax/additional sales tax/ surcharge/additional surcharge/Central sales tax/ penalty/interest that arose in respect of any demand that was fully paid before 31-3-2007 ..(v)Details of Demand and settlement claimed ..Amount (Rupees)(a)Amount of demand at the time of arising of the demand(b)Part of the above demand admitted in the returns, if any (this part will not be waived under this Act)(c)Interest till the date of receipt of application.(d)Total payment upto the date of application (excluding the amount paid for the purpose of settlement of the demand under this Act)(e)Balance to be dealt with under this Act (a) - (b) + (c) - (d)(f)Amount payable as per section 7 of the Act in respect of the balance in column(e)(g)Amount claimed to be waived under this Act (e) - (f)(h)Details of payment of amount as per column(f)(vi)Details of any pending appeal/revision in respect of the above demand:(a)Designation and Address of Appellate/Revisional Authority :(b)Appeal/Revision

reference No. : (c) Date of filing of appeal/revision : Declaration I..... (Name in Block Letters) son/daughter of Thiru..... solemnly declare that the information given in this application, statements and annexures accompanying it are correct and complete to the best of my knowledge and belief and amount of arrears and other particulars shown therein are truly stated and relate to the assessment year indicated in the application. I further declare that I am making this application in my capacity as..... (status) and that I am competent to make this application. I also undertake to withdraw the application pending before any appellate/revisonal authority at the time of making this application. Place: Date : (Name and Signature of the Applicant) Copy to: The Assessing Authority, Form II [See rule 3 (3)] Acknowledgement To..... Applicant Received an application in Form I under the Tamil Nadu Sales Tax (Settlement of Arrears) Act, 2010 from Tvl..... at..... on..... The details of the application are as below: - (1) Act under which the levy was made : (2) Assessment number and year : (3) Designation of the officer against whose order, application is made : (4) Date of order of the officer : (5) Amount of arrears (in rupees) :

(Rs. in words)

Tax Surcharge Additional surcharge Additional Sales Tax Penalty Interest
Place: Date: Name, Signature and Seal of the Designated Authority. Copy to The Assessing Authority Form III [See rule 3 (4)] Intimation of Application Filed To The Assessing / Appellate / Revisional Authority, This is to inform that Tvl..... has filed an application in Form I under the Tamil Nadu Sales Tax (Settlement of Arrears) Rules, 2010 at on, to the designated authority in respect of Tvl..... (Name and address of the concern) The details of the application are as below: - (1) Act under which the levy was made : (2) Assessment number and year : (3) Designation of the officer against whose order, application is made : (4) Date of order of the officer : (5) Amount of arrears :

2. The intimation is sent in accordance with sub-rule (4) of rule 3 of the said Rules.

Place: Date: Name, Signature and Seal of the Designated Authority. Form IV (See rule 4) Demand Notice To..... (Applicant) Please take notice that you have filed an application under the Tamil Nadu Sales Tax (Settlement of Arrears) Act, 2010 in respect of Tvl..... (Name and address of the concern) along with proof of payment for an amount of Rs. /- (Rupees..... only) (in words) for the year ending under the Act and that after deducting the amount of payment already made by you towards the tax/penalty/interest for that year, you have to pay a further sum of Rs. /- (Rupees..... only) (in words). This balance of tax/penalty/interest shall be paid within 30 days from the date of receipt of this notice by remittance in cash into a Government Treasury or to the Designated authority or by means of a crossed cheque in favour of the Designated authority drawn on any one of the Banks referred to in subsidiary rule 1 (a) (iv) of rule 10 of the Tamil Nadu Treasury Rules and situated within the City/Town where the office of the Assessing Officer is situated or by means of crossed demand draft or bankers cheque drawn in favour of the Assessing Officer, failing which the application filed by you shall be rejected.

1. (i) Name of the Act :

(ii)Assessment number and year :(iii)Assessment Circle :

(Rs. in words)

2. Tax Surcharge Additional surcharge Additional Sales Tax Penalty Interest

(i)Amount of arrears(ii)Amount determined under section 6 of the Act(iii)Amount paid upto the time of filing application(iv)Balance of arrears to be paidPlace:Date:Name, Signature and Seal of the Designated Authority.To The Applicant Copy to: The Assessing AuthorityForm V[See rule 5(1)]Certificate of Settlement of ArrearsWhereas,.....(Name and address of the applicant) (hereinafter referred to as applicant) had filed an application under sub-section (1) of Section 5 of the Tamil Nadu Sales Tax (Settlement of Arrears) Act, 2010 in respect of Tvl (Name and address of the concern);And Whereas, the designated authority determined the amount of Rs...../- (Rupees.....only) (in words) payable by the applicant in respect of Tvl.....(Name and address of the concern) in accordance with the provisions of the Act towards full and final Settlement of arrears as per details furnished below;And Whereas, the applicant has paid an amount of Rs...../- (Rupees.....only) (in words) being the sum determined by the designated authority;Now, Therefore, in exercise of the powers conferred by sub-section (1) of Section 8 of the Act, the Certificate of Settlement is issued to the said applicant -(a)Certifying the receipt of payment from the applicant towards full and final settlement of arrears determined in the order of the assessing authority in.....(Assessment No./Act/year) dated.....in respect of Tvl.....(Name and address on the concern) on the application made by the aforesaid applicant.(b)Granting waiver of the balance arrear payable as detailed below:Details of arrears(1)(i)Name of the Act ..(ii)Assessment number and year ..

(In rupees)

2. TNGST CST Act Tax Surcharge Additional surcharge Additional Sales Tax Penalty Interest

(i)Amount of arrears due(ii)Amount paid by the applicant(iii)Amount waivedDate:Place:Name,Signature and Seal of the Designated Authority.ToThe ApplicantForm VI[See rule 5(1)]Intimation of Issue of Certificate of Settlement of ArrearsThis is to inform that on *.....an order and on *.....a Certificate of settlement of arrears under section 8(1) of the Tamil Nadu Sales Tax (Settlement of Arrears) Act, 2010 have been issued in respect of Tvl.....(Name and address of the applicant) for which an application was made by.....(Name and address of the applicant).(a)Certifying the receipt of payment from the applicant towards full and final settlement of arrears determined in the order of the assessing authority, dated.....on the application made by the aforesaid applicant.(b)Granting waiver of the balance arrear payable as detailed below: -Details of arrears(1)(i)Name of the Act ..(ii)Assessment number and year ..

(In rupees)

2. TNGST CST Act Tax Surcharge Additional surcharge Additional Sales Tax Penalty Interest

(i)Amount of arrears due(ii)Amount paid by the applicant(iii)Amount waivedDate:Place:Name, Signature and Seal of the Designated Authority.ToThe Assessing/Appellate/Revisional Authority,*Relevant dates to be filled in each case.Form-VII(See rule 6)Certificate of RevocationWhereas, Tvl.....(Name and address of the concern) had been issued a Certificate of Settlement dated.....in Form V granting waiver on the application filed by.....(Name and address

of the applicant) of the following amounts: -

Act under which the
settlement was made ..

Assessment Number
and year ..

Assessment circle ..

Amount waived:

Tax .. Rs.

Surcharge .. Rs.

Additional Surcharge .. Rs.

Additional Sales Tax .. Rs.

Penalty .. Rs.

Interest .. Rs.

And Whereas, the designated authority came to know that the applicant had obtained the benefit of settlement under the Tamil Nadu Sales Tax (Settlement of Arrears) Act, 2010 by suppressing material information/furnishing incorrect or false information/ particulars (i.e)Now, Therefore, in exercise of the powers conferred by sub-section (1) of Section 12 of the Tamil Nadu Sales Tax (Settlement of Arrears) Act, 2010, the designated authority hereby revokes the Certificate of Settlement dated the.....issued to the said applicant.Date:Place:Name, Signature and Seal of the Designated Authority.ToThe ApplicantForm VIII(See rule 6)Intimation of Issue of Certificate of RevocationThis is to inform that the Certificate of Settlement of arrears dated.....issued to Tvl.....(Name and address of the concern) based on the application filed by(Name and address of the applicant) has been revoked on *.....for having suppressed material information or particulars / furnishing incorrect or false information or particulars as indicated below: -Date:Place:Name, Signature and Seal of the Designated Authority.ToThe Assessing / Appellate/Revisional Authority.*Relevant dates to be filled in each case.Md. Nasimuddin,Secretary to Government,