

Amnesty Scheme, 2017

RAJASTHAN

India

Amnesty Scheme, 2017

Rule AMNESTY-SCHEME-2017 of 2017

- Published on 8 March 2017
- Commenced on 8 March 2017
- [This is the version of this document from 8 March 2017.]
- [Note: The original publication document is not available and this content could not be verified.]

Amnesty Scheme, 2017Published vide Notification No. S.O. 159, dated 8.3.2017S.O. 159. - In exercise of the powers conferred by Section 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, 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, 2017.(2)This scheme shall come into force with effect from 08.03.2017 and shall remain in force upto 30.04.2017.

2. Definitions.

(1)In this scheme, unless the subject or context otherwise requires,-(i)"Applicant" means a dealer or person, opting for the scheme by submitting an application to the assessing authority or the authority concerned;(ii)"Department" means the Commercial Taxes Department, Rajasthan; and(iii)"Tax" shall include the amount of composition fee for payment of lump sum in lieu of tax and the exemption fee.(2)The words and expressions used in this scheme but not defined shall have the same meaning as assigned to them in the Act under which the demand has been created.

3. Applicability of the scheme.

- The scheme shall be applicable to the dealer or person against whom total outstanding demand as on 08.03.2017 is less than rupees thirty crore and which has been created upto 31.12.2016, under the following Acts:-(i)The Rajasthan Sales Tax Act, 1954;(ii)The Rajasthan Sales Tax Act, 1994;(iii)The Rajasthan Value Added Tax Act, 2003; or(iv)The Central Sales Tax Act, 1956.

4. Benefits under the scheme.

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

Sr. No.	Category of Demand created upto 31.12.2016	Conditions	Extent of Waiver of Interest, Penalty and Late Fee
1	Demand pertaining to the years upto 2005-06	(i) The applicant has deposited the whole amount of tax (as per Demand and Collection Register) upto 30.04.2017; and (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.	Full amount of interest, penalty and late fee along with interest accrued upto the date of order under the scheme.
2	Demand pertaining to year from 2006-07 to 2010-11 and does not relate to: (i) evasion or avoidance of Tax; or (ii) misuse of declaration form(s)/certificate(s); or (iii) unaccounted goods; or (iv) Goods/ vehicle in transit.	(i) The applicant has deposited the whole amount of tax along with ten percent of the outstanding interest amount (as per Demand and Collection Register) upto 30.04.2017; and (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.	Remaining amount of interest, penalty and late fee along with interest accrued upto the date of order under the scheme.
3	Demand pertaining to year from 2006-07 to 2010-11 and relates to: (i) evasion or avoidance of Tax; or (ii) misuse of declaration form(s)/Certificate(s); or (iii) Unaccounted goods; or (iv) Goods/vehicle in transit.	(i) The applicant has deposited the whole amount of tax, along with ten percent outstanding interest amount and twenty percent of the outstanding penalty amount (as per Demand and Collection Register) upto 30.04.2017; and (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.	Remaining amount of interest, penalty and late fee along with interest accrued upto the date of order under the scheme.

4	Demand pertaining to year 2011-12 and years thereafter and does not relate to: (i) evasion or avoidance of Tax; or (ii) misuse of declaration form(s)/Certificate(s); or (iii) unaccounted goods; or (iv) Goods/ vehicle in transit.	(i) The applicant has deposited the whole amount of tax, along with twenty percent of the outstanding interest amount (as per Demand and Collection Register) upto 30.04.2017; and (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.	Remaining amount of interest, penalty and late fee along with interest accrued upto the date of order under the scheme.
5	Demand pertaining to year 2011-12 and years thereafter and relates to: (i) evasion or avoidance of Tax; or (ii) misuse of declaration form (s)/Certificate (s); or (iii) unaccounted goods; or (iv) Goods Vehicle in transit	(i) The applicant has deposited the whole amount of tax, along with twenty percent of the outstanding interest amount along with twenty five percent of the outstanding penalty amount (as per Demand and Collection Register) upto 30.04.2017; and (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.	Remaining amount of 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 this scheme against the demand after its creation and an application under this 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, then it shall be adjusted against the liability of interest, penalty and late fee, respectively. However, if any amount has been deposited in compliance of any court order, 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 dealer or person intends to opt under this scheme is pending before the assessing authority or authority concerned, then on intimation in writing from such dealer, he shall dispose it within seven days of such intimation or upto 30th April, 2017, whichever is earlier. (4) For category of demand at serial number 1, where the dealer or person is not required to deposit any amount of tax, in such cases, he is not required to submit AS-I.

5. Procedure for availing benefit.

(1) To avail the benefit under this scheme, the applicant shall generate the application in Form AS-I appended to this scheme upto 30.04.2017 from the official website of the department, and such generated Form 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 to any number of entries as he wants.(3)Separate entries in Form AS-I shall be made for each 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 AS-I.(5)Where any demand is outstanding against the dealer and the case has been filed by the department, in such cases, the applicant may opt for this 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)Where the case of prosecution has been filed by the department under clause (d) of sub-section (1) of Section 67 of the Rajasthan Value Added Tax Act, 2003 or similar provisions of the repealed Act and the applicant has deposited the amount as required under this scheme, on being satisfied, the Assessing Authority shall proceed to withdraw the case from the court.(7)The assessing authority or authority concerned shall on receipt of the application, verify the facts mentioned in the application and on being satisfied shall complete the Form AS-II appended to this scheme. However where any dealer or person, is not required to submit AS-I, Assessing Authority/ Authority concerned shall suo-moto complete the Form AS-II appended to this scheme.(8)The Assessing Authority shall also reduce the outstanding demand of interest and/or penalty and / or late fee, as the case may be, from Demand and Collection Register.(9)The assessing authority shall forward the copy of Form AS-II to the Deputy Commissioner (Administration) concerned and he shall also forward the copy of Form AS-II to the Commissioner, in the cases where total amount of waiver is above rupees ten lac.(10)The assessing authority shall also forward the copy of Form AS-II to the Applicant.

6. Condition.

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

2. Name of Circle / Ward :

3. Registration No. / TIN (if any):

4. E-mail address, if any:

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

S. No.	Year	Date of order	Amount of Demand	Name of the Act under which demand has been created, as per clause 3
Tax	Interest	Penalty	Late Fee	Total
1				
2				

6. Mention the serial number of table of clause 4 regarding the category of demand (Separate entry shall be made for each outstanding demand):

S. No.	Year	Date of Order	Category of demand [Tick appropriate box]
1			1 2 3 4 5
2			1 2 3 4 5

7. Details of the amount deposited (Separate entry shall be made for each outstanding demand):

S.No. Year Amount Deposited (Rs.) Date of Deposit GRN/CIN

Part-B To be filled in case outstanding demand is under dispute

8. Date of filing of case :

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

10. Nature of case : Appeal / Revision / Writ Petition / Special Appeal/Prosecution under Section 67(1)(d) of RVAT Act, 2003 / Others

11. Present status of the case and issues involved therein:

12. Status of the applicant: Appellant / Respondent:

13. Date of application filed for withdrawal of pending case (if the case has been 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 AS-II[See Clause 5][To be filled by Assessing Authority/ Authority Concerned](i)Name of Circle / Ward:(ii)Name and address of the applicant:(iii)Registration Number/TIN, 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 on the date of submission of the application

Sr. No.	Year	Date of order	Amount of Demand	Name of the Act under which demand has been created
Tax	Interest	Penalty	Late Fee	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:

Sr. No.	Year	Date of order	Amount deposited	Date of deposit	Name of the Act
Tax	Interest	Penalty	Late Fee	Total	

1

2

Verification I 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/2017-92 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:-

Sr. No.	Year	Date of Order	Amount outstanding as per DCR
---------	------	---------------	-------------------------------

Tax	Interest	Penalty	Late Fee	Total
1	2	3	4	5 6 7 8

1

2

Amount Deposited	Amount Waived
------------------	---------------

Tax	Interest	Penalty	Late Fee	Total	Balance amount of demand	Accrued Interest up to date of order under the Scheme	Total
9	10	11	12	13	14	15	16

Signature of the Assessing Authority/Authority concerned

Date : Place : Name : Designation :