

Composition Scheme for Stone Crushers - 2004

RAJASTHAN

India

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Rule COMPOSITION-SCHEME-FOR-STONE-CRUSHERS-2004 of 2004

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Composition Scheme for Stone Crushers - 2004 Published vide Notification No. F.4(67) FD/Tax/2004-44, dated 12-7-2004, Published in Rajasthan Gazette Extraordinary Part 4-C, dated 12-7-2004, page 189 S.O. 84. - 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 being of the opinion that it is expedient in the public interest so to do, hereby notifies "Composition Scheme for Stone Crushers - 2004" (hereinafter referred to as the "scheme"), and permit the registered dealers of the State to opt for the composition amount in lieu of their tax liability, in respect of their sales of stone grit produced 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, 2004.

2.0 Applicability.- This scheme shall be applicable only to the registered dealers producing stone grit from stone crushers in the State.

3.0 Composition Amount.-

3.1 The composition amount shall be calculated in the following manner: (i) the highest tax deposited inclusive of the central sales tax, for the immediately preceding three years, shall be taken into account for determining the annual tax liability under the composition scheme. (ii) the composition amount shall be equal to 120% of such highest tax liability in the first year of the scheme. (iii) for the subsequent years, the composition amount shall be increased by 15% of the preceding year; provided that in no case the composition amount under this scheme shall be less than Rs. 5 lac per annum.

Explanation. - (i) For the purpose of determination of the composition amount, in cases where tax has been evaded the amount of tax so evaded shall be added to the annual tax liability of the year to which such evasion relates. (ii) In cases of sale outside the state of goods which, if sold within the state, were taxable, or sale of goods manufactured by the dealer to a registered dealer on furnishing a declaration in Form ST 17 as authorised by notification

published in the Official Gazette in pursuance of rule 15 of the Rajasthan Sales Tax Rules 1995, such turnover shall be deemed to be taxable and tax payable on such turnover shall be added to the annual tax liability of the concerned year for determination of the composition Amount.

3.2 In cases 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 in the last composition.

3.3 The composition amount determined under this scheme shall be proportionately revised when the rate of tax is revised under Section 4 of the Rajasthan Sales Tax Act, 1994.

4.0 Manner of payment of Composition Amount.-

4.1 The annual composition amount shall be paid in twelve equal monthly installments and shall be deposited in advance upto the 7th day of every month starting from April in Government Treasury through challan in Form ST 10.

4.2 For the composition period of the year 2004-2005, the advance lump sum payment of the monthly instalments of the composition amount already falling due, shall be deposited within thirty days of the publication of this notification in the official gazette and the tax, if any, collected / charged prior to the issuance of the composition certificate shall be adjusted against the composition amount payable up to the month of filing of application under this notification, and in case such amount is in excess of the monthly instalments due up to the filing of such application, the same shall be deposited forthwith and tax already deposited shall not be refunded.

5.0 Composition Certificate.-

5.1 The dealers opting for the scheme shall submit an application on a plain paper to his Assessing Authority mentioning therein basic facts such as the name, registration number and the gross turnover and tax of the immediately preceding year etc., within sixty days of the publication of this notification. For subsequent years, application be submitted for opting the Scheme within thirty days of the commencement of the financial year. The application shall also be accompanied with a declaration of turnover as per books duly supported by an affidavit to this effect. However, the assessing authority shall condone the delay in submitting such application under the scheme for a maximum period of six months, on deposit of Rs. 2,000/- for each month or part thereof, of such delay.

5.2 On receipt of the application the assessing authority shall determine the composition amount payable in respect of such dealer after making such necessary enquiries as may be deemed proper and, if needed, after giving an opportunity of being heard to the dealer. The assessing authority shall, thereafter, issue the composition certificate in the form appended to this notification.

5.3 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.

5.4 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. On such cancellation of composition certificate the dealer shall be required to deposit the remaining monthly instalments of composition amount forthwith. This will be without prejudice to the action penal or otherwise, for which such dealer shall be liable under the provisions of the Sales Tax Act, 1994 and rules made there under.

6.0 Assessment.- The composition certificate showing the amount payable under the scheme shall be deemed to be the assessment order-cum-demand notice for a registered dealer regarding his turnover of stone grit and no separate assessment order shall be required to be passed in this behalf.

7.0 Conditions.-

7.1 This scheme shall be applicable to the registered dealers only.

7.2 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 there under, and the terms and conditions contained in this Notification.

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.7.4The dealer shall not charge or collect any tax from a purchaser on the sale of goods during the composition period.7.5If any dealer voluntarily withdraws from the scheme during the year, he shall be required to deposit the whole of the composition amount, if not already paid for the year, forthwith.7.6The composition amount shall be recoverable as arrears of the land revenue under the Rajasthan Sales Tax Act, 1994.7.7The State Government may review the scheme and if substantial number of registered dealers of the State do not opt it or on being satisfied that it will not be in the public interest to continue the scheme, the State Government shall have power to revoke the scheme forthwith or from such date as it may notify.7.8The dealer opting for the composition scheme shall not be entitled to purchase stone grit against Form ST 17 from a manufacturer in the State without payment of tax.7.9The benefit of this scheme shall be restricted up to 150% of the turnover of stone grit in the immediately preceding year. If the turnover exceeds the above limit, the dealer shall be required to pay tax on the increased turnover above 150% at the rate notified under section 4 of the Rajasthan Sales Tax Act, 1994.Composition Certificate(Under the Composition Scheme for registered dealers - Stone Crushers)

Book No. Circle:

Serial No. Ward:

Under the "Composition Scheme for registered dealers carrying on business of stone grit produced from the stone crushers owned by them", I hereby permit M/s

(address)..... R.C. No. under Rajasthan Sales Tax Act, 1994, to pay accordance with the provisions of the said scheme as follows :-

The composition amount computed as per the scheme for the years:	Annual Composition amount	Monthly Installment
2004-2005	Rs.	Rs.
2005-2006	Rs.	Rs.
2006-2007	Rs.	Rs.
2007-2008	Rs.	Rs.
2008-2009	Rs.	Rs.

The monthly instalments are to be paid by 7th day of every month starting from April/This certificate remains valid for the period from..... day..... 20..... to the..... day of 20.....

Place : Signature

Dated : Designation