

The M.P. Bakaya Rashi Saral Samadhan Yojna Niyam, 2002

MADHYA PRADESH

India

The M.P. Bakaya Rashi Saral Samadhan Yojna Niyam, 2002

Rule

THE-M-P-BAKAYA-RASHI-SARAL-SAMADHAN-YOJNA-NIYAM-2002 of 2002

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The M.P. Bakaya Rashi Saral Samadhan Yojna Niyam, 2002 Published vide Notification No. A-7-15-2001-S.T.-5 (99) dated 5th January, 2002, Madhya Pradesh Rajpatra (Asadharan) dated 5-1-2002 Pages 22(8-13) The State Government has sanctioned "Madhya Pradesh Bakaya Rashi Saral Samadhan Yojna 2002" for the implementation of which the following Rules are made:-

1. Short Name and commencement.

(1) These rules may be called Madhya Pradesh Bakaya Rashi Saral Samadhan Yojna Niyam, 2002. (2) These rules shall come into force with effect from...

2. Definition.

(1) In these rules unless the context otherwise requires, -(a) 'Scheme' means Madhya Pradesh Bakaya Rashi Saral Samadhan Yojna, 2002; (b) 'Section' means the section of the Madhya Pradesh Vanijyik Kar Adhiniyam, 1994; (c) 'Form' means forms appended to these rules. (d) 'General Sales Tax Act' means Madhya Pradesh General Sales Tax Act, 1958 (No. 2 of 1959) and Vanijyik Kar Adhiniyam means Madhya Pradesh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995); (e) 'Central Sales Tax Act' means Central Sales Tax Act, 1956 (No. 74 of 1956). (f) 'Entry Tax Act' means Madhya Pradesh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar Adhiniyam 1976 (No. 52 of 1976); (g) 'Defaulter' means the person desirous of availing of benefit under the scheme against whom the amount of arrears are pending; (h) 'Amount of arrear' means amount of tax and penalty/interest under General Sales Tax Act, Vanijyik Kar Adhiniyam, Central Sales Tax Act and Entry Tax Act imposed under these Acts relating to the period up to 31st March 1997 or for the periods prior to that, which is due for payment as on 1st April, 2001 after the completion of assessment and service of the demand

notice;(i)'Competent authority' means the Commercial Tax Officer of the circle to whom the submission of the application is expected;(j)'Samadhan amount' means that part of the amount of tax and interest/penalty determined which is to be paid in cash for considering the case under Bakaya Rashi Saral Samadhan Yojna, 2001;(k)'Samadhan Authority' means officer not below the rank of commercial Tax Officer who will be authorised to sanction samadhan amount as specified below:-

	Samadhan Authority	Extent to sanction total Samadhan amount in respect of the defaulter
	(1)	(2)
Having Jurisdiction over the defaulter:-		
1.	Commercial Tax Officer	Upto Rs. 50,000
2.	Assistant Commissioner Commercial Tax	Exceeding Rupees 50,000 but upto Rs. 3,00,000
3.	Deputy Commissioner Commercial Tax	Exceeding Rs. 3,00,000 but upto Rs. 10,00,000
4.	Additional Commissioner Commercial Tax (Zonal).	Exceeding Rs. 10,00,000.

(2) All other words and expressions used in the scheme, but not defined in these rules shall have the same meaning as assigned to them in the Vanijyik Kar Adhiniyam or General Sales Tax Act or Central Sales Tax Act or Entry Tax Act and in the rules to the said Acts.

3.

(i) The defaulter shall submit the application in the prescribed Form I in duplicate before the competent authority upto 31st January, 2002. (ii) The Facts specified in the application in form I shall be verified and signed by the applicant/defaulter. (iii) The competent authority shall give acknowledgment in writing of the receipt of the application.

4.

After receiving the application the competent authority shall submit the whole record relating to the verification of the amount of arrears to the Samadhan Authority within 15 days of the receipt of the application, who will scrutinize the case.

5.

After calculating the samadhan amount within fifteen days of the receipt of the application and record, the Samadhan Authority shall send the information in Form II to the defaulter and the defaulter shall deposit the amount within fifteen days of receiving the notice in Form II. The challan

of payment of samadhan amount shall be submitted before the Samadhan Authority within seven days of its payment.

6.

The Samadhan Authority shall issue a certificate in Form III to the defaulter in respect of the full and final disposal of the amount of arrears within fifteen days of receiving the challan of payment.

7.

The time limit for different actions shall be as follows:-

Sr. No.	Particulars	Time limit
(1)	(2)	(3)
1.	Submission of application in Form-I	Upto 31st January, 2002
2.	Submission of the record and application before the Samadhan Authority by the competent authority.	Within 15 days of the receipt of the application.
3.	Issuing Form II by the Samadhan Authority	Within 15 days of the receipt of record and application from the competent authority.
4.	Depositing the Samadhan amount by the defaulter	Within 15 days of the receipt of Form II
5.	Submission of challan by the defaulter before the Samadhan Authority.	Within 7 days of the payment
6.	Issuing certificate of samadhan under the scheme in Form-III by the Samadhan Authority.	Within 15 days of the receipt of challan.

Under Madhya Pradesh Bakaya Rashi Saral Samadhan Yojna, 2001 Application Form-I [Rule 3 (i)] To, The Commercial Tax Officer, Circle..... Subject. - Submission of the application under Madhya Pradesh Bakaya Rashi Saral Samadhan Yojna, 2001. I am submitting the following declaration under the Scheme:-

1. Full name of the defaulter
2. Full address of the defaulter (Registered office)
3. Registration Certificate No. (if any)
4. Status of the declarant in the business
(Proprietor/partner/manager/Karta).
5. Kind of business
(Purchaser/Seller/Manufacturer/Company).
6. Casewise particulars of the arrears-
 - (a) Act
 - (b) Case No.
 - (c) Assessment period

- | | | |
|-----|---|-------|
| (d) | Date of order | ..... |
| (e) | Extra demand imposed | ..... |
| (f) | Amount deposited upto 31st March, 2001 against extra demand. | ..... |
| (g) | Amount due on 1st April, 2001 | ..... |
| (h) | Samadhan amount as per the defaulter (25 percent of the amount where the arrears are upto rupees 50,000 or 40 percent of the amount where the arrears exceed rupees 50,000) | ..... |

It is requested that benefit may be allowed to me in the above case under Madhya Pradesh Bakaya Rashi Saral Samadhan Yojna, 2001. If the Samadhan amount calculated by the Samadhan Authority in Form II is different from the amount calculated by me under clause 6(h) above, I would adhere to the time limits specified in Form II and Rule 7 to avail of the benefit under the scheme.

Place..... Signature.....

Date..... Full name of the applicant.....

Verification I.....S/o/D/o Shri..... solemnly affirm that according to my knowledge and belief. -(a) the information given in the application and the evidence enclosed is true and complete and the particulars of amount of arrears and other particulars shown are true. (b) I am competent and eligible to file the application under the scheme and the rules thereunder and I accept the scheme and rules. (c) I am voluntarily availing of the benefit given by the Government under this scheme. I also declare that I am submitting this application in the status of and for this the authority letter is enclosed (if the declaration is not made by the defaulter and is being filed by the person authorised by the defaulter then only the authority letter is to be enclosed).

Place..... Signature.....

Date..... Name of the applicant.....

Direction. - (1) This form should be submitted to the Appropriate Commercial Tax Officer in duplicate. (2) Separate application shall be submitted for each case under each Act. (3) No column should be left blank, if not related then state accordingly. Notice Under Madhya Pradesh Bakaya Rashi Saral Samadhan Yojna, 2001 Form-II [Rule 5]

No..... Date.....

That M/s..... has submitted application in Form-I under the scheme, after the scrutiny of which the samadhan amount is calculated as follows:-

- | | |
|--|-------|
| (a) Act | ..... |
| (b) Case No. | ..... |
| (c) Assessment period | ..... |
| (d) Date of order | ..... |
| (e) Extra demand imposed | ..... |
| (f) Amount of arrear on 1st April, 2001 as stated by the defaulter in Form-I | ..... |

- (g) Amount of arrears as per the record
- (h) Samadhan amount calculated (25 percent of the amount where the arrears are upto rupees 50,000 or 40 percent of the amount where the arrears exceed rupees 50,000)

It is, therefore, hereby directed that the applicant should deposit the said amount within fifteen days of the receipt of the notice and should furnish the challan within seven days of the deposit, otherwise the application in Form I shall not be entertained.

Place..... Signature.....

Date..... (Samadhan Authority)

Name.....

Designation.....

Endt No..... Dated.....

Copy to. - (1) Commissioner, Commercial Tax, Madhya Pradesh, Indore. (2) Deputy Commissioner, Commercial Tax, Division..... (3) Commercial Tax Officer, Circle..... (4) Assessing Authority..... (5) Applicant, M/s.....

Signature.....

(Samadhan Authority)

Name.....

Designation.....

Samadhan Certificate Under Madhya Pradesh Bakaya Rashi Saral Samadhan Yojna, 2001 Form-III [Rule 6]

No..... Date.....

The Defaulter M/s..... (Name and Address) holding registration certificate No..... (if any) has submitted the application in Form-I on..... (date) under the Madhya Pradesh Bakaya Rashi Saral Samadhan Yojna, 2001 in case No..... for the period..... to..... under..... Act. In the said case the samadhan amount Rs..... (in figures)..... (in words) has been calculated against the total arrears of Rs..... (in figures)..... (in words) and Form II has been issued to the defaulter vide No..... dated..... to deposit the samadhan amount. And the applicant for full and final disposal of the amount of arrears has paid the Samadhan amount Rs..... (in figures)..... (in words) vide challan No..... dated..... Therefore, in pursuance to the powers under the scheme this certificate is issued to the defaulter that in case No..... for the period..... to..... under..... Act, samadhan has been made for the amount of arrears. After the issue of this certificate and in view of the provisions specified in the scheme, no action shall be initiated under the relevant Act for any offence/error and no penalty shall be imposed under the Act and the applicant also shall not be eligible to take any benefit under any Act.

Place..... Signature.....

Date..... (Samadhan Authority)

Name.....

Designation.....

Seal

Endt No..... Dated.....

Copy to. - (1) Commissioner, Commercial Tax, Madhya Pradesh, Indore.(2)Deputy Commissioner, Commercial Tax, Division.....(3)Commercial Tax Officer, Circle.....(4)Assessing Authority.....(5)Applicant, M/s.....

Signature.....

(Samadhan Authority)

Name.....

Designation.....