

The Amnesty Scheme, 2009

RAJASTHAN

India

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Rule THE-AMNESTY-SCHEME-2009 of 2009

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The Amnesty Scheme, 2009 Published vide Notification Order No. F. 12(16)/FD/Tax/09, dated 6.2.2009 - Rajasthan Gazette Extraordinary, Part 4-C(2), dated 11.2.2009, page 367(1) = 2009 RSCS/Part 2/ Page 734/H. 411S.O. 335. - With a view to reduce the litigation and for recovery of the outstanding demand locked up in litigation, the State Government in public interest hereby announces the Amnesty Scheme-2009 as under:-

1. Title.

- The scheme shall be known as "Amnesty Scheme-2009".

2. Operative Period.

- The scheme shall come into force with effect from 15th February, 2009 and shall remain in force up to [31st December, 2009] [Order No. F. 12(16) FD/Tax/09, dated 27.11.2009-Rajasthan Gazette, Extraordinary, Part IV-C(II), dated 17.12.2009, page 281 vide S.O. No. 319. = 2010 RSCS/II/P.144/H. 81],

3. Applicability of the scheme.

- The scheme shall be applicable to all cases filed by the applicant or the department up to [31st August] [Order No. F. 12(16) FD/Tax/09, dated 27.11.2009-Rajasthan Gazette, Extraordinary, Part IV-C(II), dated 17.12.2009, page 281 vide S.O. No. 319. = 2010 RSCS/II/P.144/H. 81], 2009 and is pending in any of the following forums:-(i)The Supreme Court of India,(ii)The High Court of Judicature for Rajasthan,(iii)The Rajasthan Tax Board,(iv)The Deputy Commissioner (Appeals) of the Department.(v)In any Civil or Criminal Court of the State, and(vi)In any Court/Tribunal/Authority outside the State, where the case of recovery is pending.

4. Eligibility for Scheme.

(a) Cases concerned with outstanding demand against the dealer/person related to any of the following Acts : (1) The Rajasthan Sales Tax Act, 1954. (2) The Rajasthan Sales Tax Act, 1994. (3) The Rajasthan Value Added Tax Act, 2003. (4) The Central Sales Tax Act, 1956. (5) The Rajasthan Entertainment and Advertisements Tax Act, 1957. (6) The Rajasthan Tax on Entry of Goods into Local Areas Act, 1999. (7) The Rajasthan Tax on Entry of Motor Vehicles into Local Areas Act, 1988. (8) The Rajasthan Tax on Luxuries (Hotel and Lodging Houses) Act, 1990. (9) The Rajasthan Tax on Professions, Trade Callings and employment Act, 2000. (b) and pending before any Court/forum mentioned in clause 3 shall be eligible under the scheme. However, the cases where the admitted tax is not deposited before submission of the application shall not be eligible under the scheme.

5. Definitions.

- (i) "Tax" shall mean the tax as defined under the Acts as mentioned in clause (4). (ii) "Disputed Tax" means the amount of tax, which is under dispute before any Court or forum mentioned above. (iii) "Applicant" means a dealer/person, opting for the Amnesty Scheme by submitting an application to the Commissioner through the assessing authority/concerned authority. (iv) "Department" means the Department of Commercial Taxes, Rajasthan.

6. Operation of the scheme.

(a) Where the case is not related to avoidance or evasion of tax and the applicant has deposited the whole of the disputed tax or permitted by the Commissioner to deposit the disputed tax in installments and withdraws the case from the concerned Court/forum, the remaining amount of penalty and interest along with interest up to the date, shall be waived. However, if the dealer fails to make payment of any of the installment, the whole of the disputed amount of tax, interest and penalty shall be recoverable immediately. (b) Where the case is related to evasion of tax other than the cases covered under clause (c) below and the dealer/person deposits the whole of the disputed tax along with 25% of the penalty and withdraws the case from the concerned Court/forum the remaining amount of penalty and interest along with interest up to the date, shall be waived. In special circumstances, the Commissioner may grant installments of the amount to be deposited under this clause. However, if the dealer fails to make payment of any of the installments, the whole of the disputed amount of tax, interest and penalty shall be recoverable immediately along with interest thereon. (c) Where the case is related to the goods in transit other than the cases under Section 80 of the Rajasthan Sales Tax Act, 1994, or under Section 78 of the Rajasthan Value Added Tax Act, 2003 and the dealer/person deposits the amount of tax, if any and deposits 50% of penalty amount and withdraws the case from the concerned court/forum, the remaining 50% penalty amount along with interest on the demand up to the date, shall be waived. (d) In all such cases where penalty has been imposed for misuse of any declaration form or for unaccounted goods and if the dealer/person deposits 50% of penalty amount along with tax, if any withdraws the case from the concerned court/forum, the remaining amount of the [penalty] [Order No. F. 12(16) FD/Tax/09, dated 27.11.2009 - Rajasthan Gazette, Extraordinary, Part IV-C(II), dated 17.12.2009, page 281 vide

S.O. No. 319. = 2010 RSCS/II/P.144/H. 81] and interest thereon up to the date shall be waived.(e)In all such cases, which are not covered under sub-clauses (a), (b), (c) and (d) and where the dealer/person cleared the [outstanding demand of tax] [Order No. F. 12(16) FD/Tax/09, dated 27.11.2009 - Rajasthan Gazette, Extraordinary, Part IV-C(II), dated 17.12.2009, page 281 vide S.O. No. 319. = 2010 RSCS/II/P.144/H. 81] pending against him and withdraws the case from the concerned Court/forum, the 50% amount of interest and 100% amount of penalty thereon shall be waived.(f)The applicant shall also be entitled to apply under the scheme even if the case of prosecution had been filed by the department. In such a case, where applicant has deposited the whole of amount of tax, the remaining amount of the demand along with interest up to the date shall be waived and the case filed by the department shall be withdrawn.

7. Procedure for availing benefit.

- To avail the benefit of the scheme, the applicant shall file the application to the Commissioner, Commercial Taxes through the Assessing Authority/Concerned Authority in the prescribed Form AS-I annexed herewith. The Assessing Authority shall forward the application of the applicant along with duly filled Form AS-II annexed herewith to the Commissioner.

8. Condition.

- The amount of the demand waived under this scheme shall not exceed the outstanding amount of interest and penalty and no refund shall be made in any case. Form AS-I(i) Name and address of the dealer/person(ii) Name of Circle/Ward(iii) Registration No./TIN(iv) Date of institution of case(v) Name of the Court/Forum in which case is pending(vi) Nature of case: Appeal/Revision/Writ petition/Special Appeals/others(vii) Present status of the case and the issues involved(viii) Details of amount involved in on the date of filing of the case:(a) Assessment Year;(b) Date of order;(c)(i) Details of amount involved:

S. No.	Details	Amount involved (in Rs.)
	RST/RVAT CST	Other Act* Total

1	Tax	
2	Interest	
3	Penalty	
4	Total	

(ii) Details of the disputed demand outstanding as on the date of application

S. No.	Details	Amount involved (in Rs.)
	RST/RVAT CST	Other Act* Total

1	Tax	
2	Interest	

3 Penalty

4 Total

*please specify the name of the Act.(ix)Proof of withdrawal of case(x)details of deposit of the amountThe above information is true and correct to the best of my knowledge.Signature of the Applicant

Date: Name

Place: Status

Form AS-II(i)Name of Circle/Ward(ii)Authority whose order is under litigation(iii)Details of the disputed demand outstanding as on the date of forwarding of the application.

S. No. Details Date of Deposit Detail Amount (in Rs.)

RST/RVAT CST Other Act* Total

1 Tax

2 Interest

3 Penalty

4 Total

*please specify the name of the Act.(iv)In case of prosecution filed by the Department against the dealer/person, number and date of sanction of prosecution and application of withdrawal of sanction thereof from the DC (Adm.) concern shall be enclosed.(v)Verification on the amount deposited:

S. No. Details Date of Deposit Detail Amount (in Rs.)

RST/RVAT CST Other Act* Total

1 Tax

2 Interest

3 Penalty

4 Total

*Please specify the name of the Act.Signature of the Assessing Authority/Concerned Authority