

Amnesty Scheme, 2016

RAJASTHAN

India

Amnesty Scheme, 2016

Rule AMNESTY-SCHEME-2016 of 2016

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Amnesty Scheme, 2016 Published vide by Notification No. S.O. 194, dated 1.2.2016 S.O. 194. - 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-2016 (hereinafter referred to as "the Scheme"), for waiver of interest and penalty, namely: -

1. Short title and operative period.

(1) This Scheme may be called the Amnesty Scheme-2016. (2) This Scheme shall come into force with immediate effect and shall remain in force upto 15.3.2016.

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; and (ii) "Department" means the Commercial Taxes. Department, Rajasthan. (2) The words and expressions used but not defined in the scheme shall have the same meaning as assigned to them in the Act under which the demand of tax, interest and penalty has been created.

3. Applicability of the Scheme.

(1) The Scheme shall be applicable to the dealer or person against whom total outstanding demand created upto 30.6.2015 under the following Act is less than rupees Fifteen crore, -(i) The Rajasthan Sales Tax Act, 1954; (ii) The Rajasthan Sales Tax Act, 1994; (iii) The Rajasthan Value Added Tax Act, 2003; and (iv) The Central Sales Tax Act, 1956. (2) Subject to sub-clause (1) above, the scheme shall also apply to the cases, -(i) where the dealer / person has been permitted to pay the demand in installments and all the installments, which have become due at the time of filing of the application under the Scheme, have been deposited by such dealer / person; and (ii) 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under clause (d) of sub-section (1) of Section 67 of the Rajasthan Value Added Tax Act, 2003/ similar provisions of repealed Act (s).

4. Benefits under the Scheme.

- The amount of interest and penalty shall be waived to the extent as mentioned in column number 4 on fulfillment of such conditions as mentioned in column number 3 for the category of demand(s) as mentioned in column number 2 of the table given below: -

S. No.	Category of Demand	Conditions	Extent of Waiver of Interest and Penalty
1	2	3	4
1	Demand: -(1) created on or before 31.3.2010; and (2) 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, (as per Demand and Collection Register) on the date of filing of application. (ii) The applicant submits the proof of withdrawal of case from the concerned Court, Tax Board, Appellate Authority- In case of demand is under dispute, if applicable.	Amount of penalty, and interest along with interest accrued up to the date of order under the Scheme.
2	Demand: -(1) created on or before 31.3.2010; and (2) 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 25% of the outstanding penalty amount (as per Demand and Collection Register) on the date of filing of application. (ii) The applicant submits the proof of withdrawal of case from the concerned Court, Tax Board, Appellate Authority- In case the demand is under dispute, if applicable.	Remaining amount of penalty and the amount of interest along with interest accrued up to the date of order under the Scheme.
3	Demand comprises entirely of interest and created on or before 31.3.2010; and	(i) The applicant has deposited 10% of the outstanding interest amount (as per Demand and Collection Register) on the date of filing of application. (ii) The applicant submits the proof of withdrawal of case from the concerned Court, Tax Board, Appellate Authority- In case the demand is under dispute, if applicable.	Remaining amount of interest along with interest accrued up to the date of order under the Scheme.
4	Demand: -(1) created after 31.3.2010 but on or before 30.6.2015; and (2) does not relate to, -(i) evasion or avoidance of Tax; or (ii)	(i) The applicant has deposited the 'whole amount of tax, along with 20% of the outstanding interest amount (as per Demand and Collection Register) on the date of filing of application. (ii) The	Amount of penalty and remaining amount of interest along with interest accrued up to the

	misuse of declaration form(s)/ Certificate);(iii) unaccounted goods; or (iv) Goods/ vehicle in transit.	applicant submits the proof of withdrawal of case from the concerned Court, Tax Board, Appellate Authority- In case the demand is under dispute, if applicable.	date of order under the Scheme.
5	Demand: -(1) created after 31.3.2010 but on or before 30.6.2015; and (2) 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 25% of the outstanding penalty amount and 20% of the outstanding interest amount (as per Demand and Collection Register) on the date of filing of application. (ii) The applicant submits the proof of withdrawal of case from the concerned Court, Tax Board, Appellate Authority- In case the demand is under dispute, if applicable.	Remaining amount of penalty and interest accrued up to the date of order under the Scheme.
6	Demand comprises entirely of interest and created after 31.3.2010 but on or before 30.6.2015	(i) The applicant has deposited 20% of the outstanding interest amount (as per Demand and Collection Register) on the date of filing of application. (ii) The applicant submits the proof of withdrawal of case from the concerned Court, Tax Board, Appellate Authority- In case the demand is under dispute, if applicable.	Remaining amount of interest along with interest accrued up to 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 the scheme is being submitted for the balance outstanding demand, the amount already deposited shall be adjusted firstly against the liability of tax, thereafter against the liability of interest and balance, if any, shall be against the penalty imposed. (2) Where any application for rectification related to the demand for which the applicant has furnished an application under this scheme shall be disposed off by the assessing authority within seven days of the submission of application under this scheme.

5. Procedure for availing benefit.

(1) To avail the benefit under the Scheme, the applicant shall submit an application in Form AS-I appended to this Scheme to the assessing authority, along with detail of deposit of tax and/or penalty and/or interest, as the case may be, and proof of withdrawal of case from the concerned Court, Tax Board, or Appellate Authority, if applicable, up to 15.3.2016. (2) Subject to sub-clause (1) of 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 individual outstanding demand, and conditions as mentioned in column number 3 of the above mentioned table shall separately apply for each individual entry. (4) Where the case(s) have been filed by the applicant, he shall submit the certified copy of application for withdrawal of case. (5) Where the case(s) have been filed by the Department and the applicant opts for this scheme after depositing the amount as mentioned in column number 3 of the above mentioned table the Department shall

withdraw such case(s), in such circumstances the applicant is not required to submit any proof withdrawal of case.(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 similar provisions of repealed Act(s), 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 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.(8)The assessing authority shall also reduce the outstanding demand of penalty and / or interest, as the case may be from Demand and Collection Register.(9 The assessing authority shall forward the copy of Form AS-II to the concerned Deputy Commissioner (Administration) and he shall also forward the copy of Form AS-II to the Commissioner, in the cases where total amount of waiver is above Rs. five lacs.(10)The assessing authority shall also forward the copy of Form AS-II to the Applicant.

6.

The amount of demand waived under this scheme shall not exceed the outstanding amount of interest and penalty along with interest accrued up to date of order under the scheme, and no refund shall be made in any case. Form As-I [To be filled by the dealer/person]

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 amount involved:

S.No.	Year	Date of order	Amount Involved	Name of the Act in which the demand has been created as per clause 3
Tax	Penalty	Interest	Total	

1

2

To be filled in case outstanding demand is under dispute.

6. Date of filing of case :

7. Name of the Court/Forum in which case is pending:

8. Nature of case : Appeal / Revision / Writ Petition / Special Appeals/Prosecution under Section 67(l)(d) of RVAT Act / Others

9. Present status of the case and the issues involved:

10. Status of the applicant: Appellant / Respondent:

11. Proof of withdrawal of case (in case, the applicant is appellant):

12. Mention the serial number of table of clause 4 regarding the category of demand

S.No. Year Date of Order Category of demand [Tick appropriate box]

{					
1	2	3 4 5 6			
1	2	3	4	5	6
1	2	3	4	5	6
1	2	3	4	5	6
}					

13. Details of deposit of the amount

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

The above information is true and correct to the best of my knowledge.

Signature of the Applicant

Date :Place : Name :Status:

Form As-II[To be filled by Assessing Authority](i)Name of Circle / Ward:(ii)Authority whose order is under litigation :(iii)In case of litigation. Date of withdrawal of case:(iv)In case of prosecution filed by the Department against the applicant:Number and date of sanction of prosecution and application of withdrawal of sanction thereof from the Deputy Commissioner (Administration) concerned shall be enclosed.(v)Details of the disputed demand outstanding as on the date of submission of the application

S.No.	Year	Date of order	Amount Involved	Name of the Act in which the demand has been created
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Tax	Penalty	Interest	Total
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1

2

(vi) Amount of Interest on outstanding demand up to the date of submission of application :

Rs.....(vii) Verification of the amount deposited:

S.No. Year Date of order Amount Involved Date of deposit Name of the Act

Tax Penalty Interest 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 Amnesty Scheme 2016, therefore, the balance outstanding demand of penalty and interest as mentioned in the following table, has been reduced from demand and collection register: -

S.No.	Year	Date of order	Amount outstanding as per DCR	Amount Deposited	Detail of penalty and interest as per DCR	Amount waived
		Penalty Interest	Penalty	Interest	Accrued Interest up to the date of order under the Scheme	Total

1.

2.

Signature of the Assessing Authority / concerned Authority Date: Place: