

Amnesty Scheme, 2015

RAJASTHAN

India

Amnesty Scheme, 2015

Rule AMNESTY-SCHEME-2015 of 2015

- Published on 9 February 2015
- Commenced on 9 February 2015
- [This is the version of this document from 9 February 2015.]
- [Note: The original publication document is not available and this content could not be verified.]

Amnesty Scheme, 2015 Published vide Notification No. F.12(16)FD/Tax/2009-188, dated 9.2.2015-Rajasthan Gazette, Extraordinary, Part 1(B), dated 11.2.2015 No.

F.12(16)FD/Tax/2009-188. - In exercise of the powers conferred under 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 public interest so to do, hereby notifies the following Amnesty Scheme-2015 (herein after 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-2015. (2) This Scheme shall come into force with immediate effect and shall remain in force up to 31st March, 2015.

2. Definitions.

(1) In this Scheme, unless the subject or context otherwise requires, -(i) "Applicant" means a dealer/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 not defined in the Scheme shall have the same meaning as defined in the Act under which the demand of tax, interest and penalty has been created.

3. Applicability of the Scheme.

(1) This Scheme shall apply to the dealer or person against whom total outstanding demand under the following Act is up to rupees five Crore: (i) The Rajasthan Sales Tax Act, 1954; (ii) The Rajasthan Sales Tax Act, 1994; (iii) The Rajasthan Value Added Tax Act, 2003; (iv) The Central Sales Tax Act, 1956, and (a) The demand has been created on or before 31st March, 2011; or (b) The demand is under dispute and case(s) have been filed by the applicant or by the Department on or before 31st December, 2013 which are pending before any Court. Tax Board or Appellate Authority. (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; or(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 or any provisions of the Act repealed by the said Act.

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.	Demand related 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.	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. The applicant submits the proof of withdrawal of case from the concern 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.
2.	Comprises entirely of interest	The applicant has deposited 15% of the outstanding interest amount (as per Demand and Collection Register) on the date of filing of application. The applicant submits the proof of withdrawal of case from the concern Court, Tax Board, Appellate Authority- In case the demand is under dispute, if applicable.	Remaining amount of penalty and interest along with interest accrued up to the date of order under the Scheme.
3.	Demand not covered at serial number (1) and (2) above.	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. The applicant submits the proof of withdrawal of case from the concern	Remaining amount of penalty and interest along with interest accrued up to the date of order under the Scheme.

Court, Tax Board, Appellate Authority- In case the demand is under dispute, if applicable.

5. Procedure for availing benefit.

(1) To avail the benefit under the Scheme, the applicant shall submit an application in Form AS-1 appended to this notification to the assessing authority, along with detail of deposit of tax and/or penalty and for interest, as the case may be, and proof of withdrawal of case from the concerned Court, Tax Board, or Appellate Authority, if any, up to 31.03.2015. (2) 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. (3) The Assessing Authority shall also reduce the outstanding demand of penalty and/or interest, as the case may be from Demand and Collection Register. (4) 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 any provisions of the Act repealed by the said 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. (5) 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 amount of waiver is above Rs. five lacs. Form As-1 [See Clause 5] [To be filled by the dealer/person]

1. Name and address of the dealer/person:

2. Name of Circle / Ward :

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

4. 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.

5. Date of filing of case :

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

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

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

9. Status of the applicant: Appellant / Respondent:

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

11. 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
		1	2 3
		1	2 3

12. Details of amount deposited

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

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

Signature of the Applicant

Date: Name:

Place: Status:

Form As-II[See Clause 5][To be filled by Assessing Authority/Concerned 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
Tax	Penalty	Interest	Total	

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 deposited	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 provisions of the Amnesty Scheme-2015., 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: Name:

Place: Designation: