

Compounded Levy Scheme for Mini-Cement Plants, 1998

RAJASTHAN

India

Compounded Levy Scheme for Mini-Cement Plants, 1998

Rule

COMPOUNDED-LEVY-SCHEME-FOR-MINI-CEMENT-PLANTS-1998 of 1998

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Compounded Levy Scheme for Mini-Cement Plants, 1998Published vide Notification No. F.4(7) FD/Tax-Div/98/101, dated 28-9-1998, published in Rajasthan Gazette Extraordinary, part 4(ga), dated 7-10-1998, page 297(1)S.O. 272. - In exercise of the powers conferred by sub-section (1) of Section 5 of the Rajasthan Sales Tax Act, 1994 (Rajasthan Act No.22 of 1995), the State Government being satisfied that it is expedient in the public interest so to do, hereby notifies the "Compounded Levy Scheme for Mini-Cement Plants, 1998 (hereinafter referred to as "the Scheme") and permits the registered dealers having Mini-Cement Plants to opt or compounding of their tax liability on the sales of goods manufactured by them within the State on payment of composition amount in the manner, to the extent and for the period as provided for by this Notification.

1. Operation of the scheme.

- This scheme shall come into operation with effect from 28th September, 1998 and shall remain in force upto [31st March, 2001] [Substituted by Dated 26-3-1999, published in Rajasthan Gazette Extraordinary, part 4(ga), dated 26-3-1999, page 515(158) and Dated 30-3-2000, published in Rajasthan Gazette Extraordinary, part 4(ga), dated 30-3-2000, page 499 (70).].

2. Eligibility.

- This scheme shall apply to such Mini-Cement Plants, -(a)which are not availing benefits under Incentive Schemes of 1987 or 1989.(b)whose installed production capacity is upto 200 TPD.(c)against which cases of avoidance or evasion of tax have neither been registered nor are pending.

3. Composition amount.

- [(a) Mini-Cement Plants having installed capacity of 50 TPD and eligible under clause 2.0, shall be required to pay composition amount of [Rs.3.00 lac] [Substituted by Dated 26-3-1999, published in Rajasthan Gazette Extraordinary, part 4(ga), dated 26-3-1999, page 515(158).] per year and shall be calculated proportionately for the period during which composition remains in force, on the conditions that if such beneficiary unit effect sales in a year more than 335 times of 60% of its daily production capacity, it shall have to pay tax on sale of such excess quantum of cement at the rate of tax notified for cement under Section 4 of the RST Act, 1994].(b)For Mini-Cement Plants having installed capacity of more than 50 TPD, the composition amount shall be proportionately calculated on the rates of sub-clause (a) above.(c)The composition amount shall be proportionately revised during the operative period, in case of sales tax rate revision or enhancement in installed capacity.(d)In case a dealer availing the benefit of the scheme opts out of it, he shall have to pay the composition amount alongwith interest, for the year in which he so chooses to opt out, within a period of 30 days of exercising of such option.

4. Mode of payment of composition amount.

- Payment of composition amount shall be made in equal monthly installments by the close of the 7th day of every month in the Government Treasury by means of challan in Form S.T. 10 or through a demand draft in favour of the Assessing Authority of the dealer.

5. Compounded levy certificate.

(a)The Mini-Cement Plant opting for the Scheme shall submit an application in Form MC-1 to the Assessing Authority within 30 days from the publication of this notification.(b)On receipt of application in Form MC-1, the Assessing Authority, if satisfied, shall determine the composition amount and shall thereafter issue the compounded levy Certificate in Form MC-2.

6. Assessment.

- The Compounded Levy Certificate shall be deemed to be the assessment order cum demand notice and no separate assessment order shall be required to be passed in respect of the turnover of the Mini-Cement Plants under the Scheme.

7. Conditions.

- [(a) The mini-cement plants units opting for the scheme, shall submit their application to this effect [upto 30- 6-2000] [Substituted by Dated 26-3-1999, published in Rajasthan Gazette Extraordinary, part 4(ga), dated 26-3-1999, page 515(158).] to their Assessing Authorities.](b)The dealer shall not collect or charge from its purchasers any tax on the sale of goods.(c)The dealer shall not be entitled to claim any deduction, set off, partial exemption or refund in respect of purchases made by him.(d)The dealers covered under this scheme shall be subject to all provisions of the

Rajasthan Sales Tax Act, 1994 and Rules made thereunder and the terms and conditions contained in this Notification.(e)If the dealer violates any of the conditions of the Scheme or aids or abets the evasion or avoidance of tax, the Assessing Authority, after affording him a reasonable opportunity of being heard, may cancel the certificate with immediate effect. On such cancellation, the remaining amount payable under the Scheme, in addition to the evaded tax amount, alongwith interest, and penalties, if any, shall be recoverable from the dealer as arrears under the Rajasthan Sales Tax Act, 1994.

Form MC-1Application for Sanction of Certificate under Compounded Levy Scheme for Mini-Cement Plants, 1998.

To, The Assessing Authority Ward Circle.....I.....
 Prop./Manager of M/s..... (Address) having Registration No..... under RST Act, 1994, apply for compounded levy of sales tax on the sale of cement manufactured by the Mini-Cement Plant situated at.....The particulars of production and tax deposits after the expiry of benefits under Incentive Scheme of 1987/1989 are as under:

1. Year in which benefit under Incentive Scheme 1987/1989 was exhausted.

2. Annual installed capacity of the plant (inclusive of expansion if any,)

3. Percentage of actual production vis-a-vis installed capacity in the year 1997-1998.

4. Amount of tax liability in the year 1997-98.

I/We accept and admit the composition amount as per clause 3(a) of the above Scheme as under:-

Year

1998-1999

[Rs.3.00 lac] [Substituted by Dated 30-3-2000, published in Rajasthan Gazette Extraordinary, part 4(ga), dated 30-3-2000, page 499 (70).] upto production capacity of 50 TPD per day.

Production
capacity

I/We hereby, do undertake to abide by all the terms and conditions of the scheme and all provisions of RST Act, 1994 and the rules made thereunder.I/We further declare and verify that to the best of my/our knowledge and belief that the information give above is true and correct and nothing has been concealed herein.

Signature*(The amount is to be calculated for the period upto 31st March 1999 @ [3.00 lakhs] [Substituted by Dated 30-3-2000, published in Rajasthan Gazette Extraordinary, part 4(ga), dated 30-3-2000, page 499 (70).] per year for a Mini-Cement Plant with a capacity of 50 TPD. For Mini-Cement Plants with higher capacity, the amount shall be increased proportionately.

Form MC-2Composition Certificate Under the "Compounded Levy Scheme for Mini Cement Plants, 1998

Book No. Circle.....

S. No. Ward.....

On being satisfied with the contents of MC-1 dated submitted by the applicant dealer under the "Compounded Levy Scheme for Mini-Cement Plants, 1998, I hereby permit M/s..... address..... who/which holds R.C.No..... under RST Act, 1994, to pay composition amount in lieu of tax on the sale of cement manufactured by their plant situated at..... in accordance with the provisions of the said Scheme as follows:

Year	Installed capacity of Mini-Cement Plant (TDP)	Composition amount under the scheme (Rs. in Lac)	Amount of monthly installment required to bedeposited	Date of payment of first installment	Signature and seal of Assessing Authority
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1998-1999

The monthly installments are to be paid by the 7th day of every month. This certificate shall remain valid initially for the period from..... to 31-3-1999.Place:Dated:Signature