

New Voluntary Amnesty Scheme for Entry Tax, 2017

RAJASTHAN

India

New Voluntary Amnesty Scheme for Entry Tax, 2017

Rule

NEW-VOLUNTARY-AMNESTY-SCHEME-FOR-ENTRY-TAX-2017 of 2017

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New Voluntary Amnesty Scheme for Entry Tax, 2017Published vide Notification No. S.O. 163, dated 8.3.2017S.O. 163. - In exercise of the powers conferred by Section 45 of the Rajasthan Tax on Entry of Goods into Local Areas Act, 1999 (Act No. 13 of 1999), hereinafter referred to as the said Act, read with 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 New Voluntary Amnesty Scheme for Entry Tax-2017, hereinafter referred to as the Scheme, for waiver of interest, penalty and late fee, namely:-

1. Short Title and Operative Period.

(1)This Scheme may be called the New Voluntary Amnesty Scheme for Entry Tax, 2017.(2)This scheme shall come into force with effect from 08.03.2017 and shall remain in force upto 30th April, 2017.

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 or authority concerned;(ii)"Department" means the Commercial Taxes Department, Rajasthan; and(iii)"Tax" shall include the amount of exemption fee also.(2)The words and expressions used in this scheme but not defined shall have the same meaning as assigned to them in the said Act and rules made thereunder.

3. Applicability of the scheme.

- The scheme shall be applicable to the dealer or the person against whom total outstanding demand as on 08.03.2017 is less than rupees Ten Crore and which has been created on or before 31st December, 2016.

4. Benefits under the scheme.

- The demand of interest, penalty and late fee shall be waived to the extent as mentioned in column number 4 of the table given below on fulfillment of such conditions as mentioned in column number 3 for the category of dealer or person as mentioned in column number 2 of the said table:-

Sr. No.	Category of Dealer or Person	Conditions	Extent of Waiver of Interest, Penalty and Late Fee
1	2	3	4
1	Dealer or person against whom penalty under section 12 or section 15 or section 31 of the said Act has been imposed on or before 31.03.2013.	(i) The applicant has deposited the whole amount of tax along with twenty percent of the outstanding interest amount (as per Demand and Collection Register) upto 30.04.2017; and (ii) The applicant has submitted an application for withdrawal of case, if any pending before any Court or Tax Board or Appellate Authority, as the case may be, upto 30.04.2017.	Remaining amount of interest, full amount of penalty and late fee along with interest accrued upto the date of order under the scheme.
2	Dealer or person against whom penalty under section 12 or section 15 or section 31 of the said Act has been imposed after 31.03.2013 but on or before 31.12.2016.	(i) The applicant has deposited the whole amount of tax along with twenty five percent of the outstanding interest amount, (as per Demand and Collection Register) upto 30.04.2017; and (ii) The applicant has submitted an application for withdrawal of case, if any pending before any Court or Tax Board or Appellate Authority, as the case may be, upto 30.04.2017.	Remaining amount of interest, full amount of penalty and late fee along with interest accrued upto the date of order under the scheme.
3	Dealer or person against whom demand has been created on or before 31.03.2013 and not covered under serial number 1 above.	(I) The applicant has deposited the whole amount of tax along with ten percent of the outstanding interest amount, (as per Demand and Collection Register) upto 30.04.2017; and (ii) The applicant has submitted an application for withdrawal of case, if any pending before any Court or Tax Board or Appellate Authority, as the case may be, upto 30.04.2017.	Remaining amount of interest, full amount of penalty and late fee along with interest accrued upto the date of order under the scheme.

		(i) The applicant has deposited the whole	
	Dealer or person against whom demand has been created after	amount of tax along with twenty percent of the outstanding interest amount, (as per Demand and Collection Register) upto 30.04.2017;	Remaining amount of interest, full amount of penalty and late fee along
4	31.03.2013 but on or before 31.12.2016 and not covered under serial number 2 above.	and (ii) The applicant has submitted an application for withdrawal of case, if any pending before any Court or Tax Board or Appellate Authority, as the case may be, upto 30.04.2017.	with interest accrued upto 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, if not specifically mentioned in the challan, shall be adjusted firstly against the liability of tax, then it shall be adjusted against the liability of interest, penalty and late fee, respectively. However, if any amount has been deposited in compliance of any court order, it shall be adjusted accordingly. (2) Where the demand comprises entirely of interest and/or penalty and/or late fee, in such cases, the amount of tax shall be deemed to have been deposited. (3) Where any application for rectification related to the demand, for which the dealer or person intends to opt under this scheme is pending before the assessing authority or authority concerned, then on intimation in writing from such dealer, he shall dispose it within seven days of such intimation or upto 30th April, 2017, whichever is earlier.

5. Procedure for availing benefit.

(1) To avail the benefit under this scheme, the applicant shall generate the application in Form ET AS-I appended to this scheme upto 30.04.2017 from the official website of the Department, and such generated Form ET AS-I shall be submitted to the assessing authority or authority concerned along with the proof of deposit of tax and other sum, if any, and copy of self authenticated application filed for withdrawal of pending case from the Court or Tax Board or Appellate Authority, as the case may be, if applicable, upto 07.05.2017. (2) Subject to clause 3, if the outstanding demand involves multiple entries, the applicant may apply for any number of entries as he wants. (3) Separate entries in Form ET AS-I shall be made for each outstanding demand and conditions as mentioned in column number 3 of above mentioned table shall separately apply for each entry. (4) Applicant shall deposit the amount, if required to be deposited under this scheme, separately for each entry and separate challan shall be mentioned in Form ET AS-I. (5) Where any demand is outstanding against the dealer and the case has been filed by the department, in such cases, the applicant may opt for this scheme after depositing the amount as mentioned in column number 3 of the table mentioned in clause 4, in such circumstances the applicant is not required to submit any proof of withdrawal of such case and the case shall be withdrawn by the department. (6) The assessing authority shall on receipt of the application, verify the facts mentioned in the application and on being satisfied, he shall complete the Form ET AS-II appended to this Scheme. (7) The assessing authority shall also reduce the outstanding demand of penalty and / or late fee and/or interest, as the case may be, from Demand and Collection Register. (8) The assessing authority shall forward the copy of Form ET AS-II to the Deputy Commissioner (Administration) concerned and he shall also forward the copy of Form ET AS-II to the Commissioner, in the cases where total amount of waiver is above rupees ten

lac.(9)The assessing authority shall also forward the copy of Form ET AS-II to the Applicant.

6. Condition.

- No refund shall be allowed due to waiver under this scheme. Form ET AS-I[See Clause 5][To be filled by the dealer/ person]Part-A 1. Name and address of the Applicant :

2. Name of Circle/Ward :

3. Registration No., if any :

4. E-mail id, if any

5. Details of demand (Separate entry shall be made for each outstanding demand)

Sr. No.	Year	Date of order	Amount of Demand					
			Tax	Interest	Penalty	Late Fee	Total	

1

2

6. Mention the serial number of table of clause 4 regarding the category of demand (Separate entry shall be made for each outstanding demand):

S. No.	Year	Date of Order	Category of demand [Tick appropriate box]
1			2 3 4 5
1			2 3 4 5

7. Details of deposit of the amount (Separate entry shall be made for each outstanding demand):

S.No.	Year	Amount Deposited (Rs.)	Date of Deposit	GRN/CIN
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Part-B To be filled in case of outstanding demand is under dispute.

8. Date of filing of case :

9. Name of the Court / Forum before which case is pending:

10. Nature of case : Appeal / Revision / Writ Petition / Special Appeal/Prosecution under Section 35 of the said Act /Others

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

12. Status of the applicant: Appellant / Respondent:

13. Date of application filed for withdrawal of pending case (if the case is filed by the applicant):

Signature of the Applicant

Date :Place : Name :Status:

VerificationI do hereby verify that the information submitted above is true and correct to the best of my knowledge and belief and nothing has been concealed.

Signature of the Applicant

Date :Place : Name :Status:

Form ET AS-II[See Clause 5][To be filled by Assessing Authority/Authority concerned](i)Name of Circle / Ward:(ii)Name and Address of the dealer or person:(iii)Registration Number, if any:(iv)Authority whose order is under litigation :(v)In case of litigation, date of submission of application for withdrawal of case:(vi)In case of prosecution filed by the Department against the applicant, Number and date of sanction of prosecution:(vii)Details of demand outstanding as per demand and collection register on the date of submission of the application

Sr. No. Year Date of order Amount of Demand

Tax	Interest	Penalty	Late Fee	Total
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(viii)Amount of accrued Interest on outstanding demand upto the date of submission of application:

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

S. No. Year Date of order Amount deposited Date of deposit

Tax	Interest	Penalty	Late Fee	Total
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1

2

VerificationI have examined the application submitted by the applicant and do verify that the applicant has complied with the conditions of the notification number F.12(14)FD/Tax/ 2017-96 Dated 08.03.2017, therefore, the balance outstanding demand of interest, penalty and late fee as mentioned in the following table, has been reduced from demand and collection register:-

Sr. No. Year Dateof Order Amount outstanding as per DCR

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Tax	Interest Penalty		Late Fee		Total		
1	2	3	4		5	6	7 8
1							
2							
Amount Deposited	Amount Waived						
Tax	Interest	Penalty	Late Fee	Total	Balance amount of demand	Accrued Interest up to date of order under theScheme	Total
9	10	11	12	13	14	15	16

Signature of the Assessing Authority/Authority concerned

Date :Place : Name :Designation: