

The M.P. Bakaya Rashi Saral Samadhan Yojna, 2002

MADHYA PRADESH

India

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Rule

THE-M-P-BAKAYA-RASHI-SARAL-SAMADHAN-YOJNA-2002 of 2002

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The M.P. Bakaya Rashi Saral Samadhan Yojna, 2002 Published vide Notification No.

A-7-15-2001-ST-5 (98) dated 5th January, 2002, M.P. Rajpatra (Asadharan) dated 5-1-2002 Pages 22 (1-2) In order to liquidate the amount of arrears which include tax and penalty/interest under the Madhya Pradesh General Sales Tax Act, Madhya Pradesh Vanijyik Kar Adhiniyam, Central Sales Tax Act and Madhya Pradesh Sthaniya Kshetra Me Mal Ke Pravesch Par Kar Adhiniyam, administered by the Commercial Tax Department, the following scheme is sanctioned:-

1.

The Scheme is known as "Madhya Pradesh Bakaya Rashi Saral Samadhan Yojna, 2002" and applications under this scheme for Samadhan of arrears may be submitted up to 31st January, 2002.

2.

The Scheme shall be effective with reference to that amount of tax and penalty/interest under Madhya Pradesh General Sales Tax Act, 1958, Madhya Pradesh Vanijyik Kar Adhiniyam, 1994, Central Sales Tax Act, 1956 and Madhya Pradesh Sthaniya Kshetra Me Mai Ke Pravesch Par Kar Adhiniyam, 1976, which was outstanding for payment on 1st April, 2001. The facility granted under this scheme shall be available for that amount of arrears, which is related to any year ending up to 31st March, 1997.

3.

For the purpose of calculation of Samadhan of the amount in arrears in respect of a defaulter, the case shall be considered Act-wise for each year separately.

4.

The cases of arrears shall be classified and the calculation of amount to be paid for Samadhan shall be made according to the following schedule:-

Schedule

S.No.	Category of the case	Amount to be paid for Samadhan
(1)	(2)	(3)
1.	Case in which the amount of arrears is up to Rs. 50,000.	25 per cent of the amount of arrears.
2.	Case in which the amount exceeds Rs. 50,000	40 per cent of the amount of arrears.

Explanation. - If any amount exceeding 25/40 per cent, as the case may be, has been deposited between 1st April, 2001 and the date of coming into force of this scheme, the amount deposited in excess shall not be refundable. The Samadhan amount in respect of each case under any Act shall be deposited in cash in the Treasury in such manner and within such period as may be prescribed.

5.

(1) If the arrears relate to such assessment year, in respect of which appeal, revision or any other proceedings are pending before the State Government, Board of Revenue or the departmental authorities, then he shall state in the application that he is voluntarily availing the facility according to the scheme sanctioned by the Government, and he will withdraw the appeal/revision/petition. From the date of filing of application for availing benefit of the scheme, the action on these shall be stayed and the said appeal/revision/petition shall be deemed to have been withdrawn automatically when the Samadhan Certificate is issued. As far as the petition/appeal/reference before the Supreme Court/High Court is concerned the applicant, according to the rules, shall make an application to withdraw the same and shall produce appropriate evidence before the Samadhan Certificate is issued. For want of such appropriate evidence the application may be rejected. (2) The total sum of both, the relief granted in cases disposed in appeal/revision and in other cases during the period from 1st April, 2001 to the operation of the scheme and the facility available under the scheme, shall not exceed the prescribed limit of 75 percent or 60 per cent as the case may be. If the relief granted in appeal/revision or in any other case exceeds the facility available under the scheme, such cases shall not be considered under this scheme. Similarly, if any case is remanded for fresh assessment by an order in appeal/revision or in any other case, such case also shall not be considered for Samadhan under this scheme.

6.

After, according to the rules, the Samadhan amount is deposited, a Samadhan certificate for the full and final disposal of the amount of the arrears shall be issued.

7.

No penal action against the applicant under any Act administered by the department shall be initiated after the case is disposed of under the Samadhan scheme. The applicant also shall not be entitled to any other benefit under any Act afterwards. Rules in respect of the Scheme shall be issued separately.

8.

The guidelines for the implementation of the scheme and the Rules, may be issued by the Commissioner, Commercial Tax, Madhya Pradesh. The State Government may change or amend the scheme or the rules at any time. In case of any dispute in respect of the scheme or the rules decision of the Commercial Taxes Department, Government of Madhya Pradesh shall be final.