

S.O.159.-In exercise of the powers conferred by section 51A 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-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 Amnesty Scheme-2017.

(2) This scheme shall come into force with effect from 08.03.2017 and shall remain in force upto 30.04.2017.

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 the authority concerned;
- (ii) "Department" means the Commercial Taxes Department, Rajasthan; and
- (iii) "Tax" shall include the amount of composition fee for payment of lump sum in lieu of tax and the exemption fee.

(2) The words and expressions used in this scheme but not defined shall have the same meaning as assigned to them in the Act under which the demand has been created.

3. Applicability of the scheme.- The scheme shall be applicable to the dealer or person against whom total outstanding demand as on 08.03.2017 is less than rupees thirty crore and which has been created upto 31.12.2016, under the following Acts:-

- (i) The Rajasthan Sales Tax Act, 1954;
- (ii) The Rajasthan Sales Tax Act, 1994;
- (iii) The Rajasthan Value Added Tax Act, 2003; or
- (iv) The Central Sales Tax Act, 1956.

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 conditions as mentioned in column number 3, for the category of demand as mentioned in column number 2 of the said table:

Table

S. No.	Category of Demand created upto 31.12.2016	Conditions	Extent of Waiver of Interest, Penalty and Late Fee
1	2	3	4
1.	Demand pertaining the years upto 2005-06	(i) The applicant has deposited the whole amount of tax (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.	Full amount of interest, penalty and late fee along with interest accrued upto the date of order under the scheme.
2.	Demand pertaining to year from 2006-07 to 2010-11 and does not relate to: (i) evasion or avoidance of Tax; or (ii) misuse of declaration form(s)/ Certificate(s); or	(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	Remaining amount of interest, penalty and late fee along with interest accrued upto the date of order under the scheme.

	(iii) unaccounted goods; or (iv) Goods/ vehicle in transit.	any pending before any Court or Tax Board or Appellate Authority, as the case may be, upto 30.04.2017.	
3.	Demand pertaining to year from 2006-07 to 2010-11 and relates 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 ten percent outstanding interest amount and twenty percent of the outstanding penalty 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, penalty and late fee along with interest accrued upto the date of order under the scheme.
4.	Demand pertaining to year 2011-12 and years thereafter and 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, 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, penalty and late fee along with interest accrued upto the date of order under the scheme.
5.	Demand pertaining to year 2011-12 and years thereafter and relates 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 twenty percent of the outstanding interest amount along with twenty five percent of the outstanding penalty 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, penalty and late fee along 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 this scheme is being submitted for the balance

2.								
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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	Name of the Act
			Tax	Interest	Penalty	Late Fee	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 notification number F.12(14)FD/Tax/2017-92 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:-

Table

S. No.	Year	Date of order	Amount outstanding as per DCR				
			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 the date of order under the Scheme	Total
9	10	11	12	13	14	15	16

Signature of the Assessing Authority / Authority concerned

Date:
Place:

Name:
Designation

[No.F.12(14)FD/Tax/2017-92]
By order of the Governor,

(Shankar Lal Kumawat)
Joint Secretary to the Government