GOVERNMENT OF RAJASTHAN
FINANCE DEPARTMENT
(TAX DIVISION)

NOTIFICATION
Jaipur, dated April 8, 2015

In exercise of the powers conferred under 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 51A of the Rajasthan Value Added Tax Act, 2003, the State Government, being of the opinion that it is expedient in public interest so to do, hereby notifies the following New Voluntary Amnesty Scheme For Entry Tax-2015, hereinafter 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 New Voluntary Amnesty Scheme For Entry Tax-2015.
(2) This Scheme shall come into force with immediate effect and shall remain in force up to 30th April, 2015.

2. Definitions.- (1) In this Scheme, unless the subject or context otherwise requires,-

(i) "Applicant" means a dealer, 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 used but not defined in the Scheme shall have the same meaning as defined in the said Act.

3. Applicability of the Scheme.- (1) This Scheme shall apply to the dealers against whom total outstanding demand under the said Act is up to rupees Five Crore, and the demand has been created on or before 31st December, 2014.
(2) Subject to sub-clause (1) above, the Scheme shall also apply to the dealers who have 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.

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 dealers as mentioned in column number 2 of the table given below:-

Table

S. No.	Category of Dealers	Conditions	Extent of Waiver of Interest and Penalty
1	2	3	4
1.	Dealers against whom penalty under section 12 or section 15 or section 31 of the said Act has been imposed.	(i) The applicant has deposited the whole amount of tax, along with 15% of the outstanding penalty amount (as per Demand and Collection Register) on the date of filing of application. (ii) The applicant submits the proof of withdrawal of case from the concerned 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.
2.	Demand not covered at serial number (1) above.	(i) The applicant has deposited the whole amount of tax, on the date of filing of application. (ii) The applicant submits the proof of withdrawal of case from the concerned Court, Tax Board, or 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.

5. Procedure for availing benefit.- (1) To avail the benefit under the Scheme, the applicant shall submit an application in Form AS-01 appended to this Scheme to the assessing authority, along with details of deposit of tax and/or penalty, as the case may be, and proof of withdrawal of case from the concerned Court, Tax Board, or Appellate Authority, if any, up to 30.04.2015.

(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-02 appended to this Scheme.

(3) That the Assessing Authority on being satisfied that the dealer has complied with the provisions of this Scheme, shall reduce the outstanding demand of penalty and / or interest, as the case may be, from Demand and Collection Register within fifteen days of receipt the application.

(4)The Assessing Authority shall forward the copy of Form AS-02 to the Deputy Commissioner (Administration) concerned and he shall also forward the copy of Form AS-02 to the Commissioner, in the cases where amount of waiver is above Rs. five lacs.

FORM AS-01
(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.(if any):
4. Details of amount involved:

S. No.	Year	Date of order	Amount Involved (Rs.)			
			Tax	Penalty	Interest	Total
1.						

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 case: Appeal / Revision / Writ Petition / Special Appeals/ 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. Details of amount deposited:

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

VERIFICATION

I hereby verify that the above information is true and correct to the best of my knowledge and belief.

Signature of the Applicant

Date:
Place:

Name:
Status

FORM AS-02
(see clause 5)
[To be filled by Assessing Authority/ Concerned Authority]

(i) Name of the dealer/person:
(ii) Name of Circle / Ward:
(iii) Authority whose order is under litigation :
(iv) In case of litigation, Date of withdrawal of case:
(v) Details of the disputed demand outstanding as on the date of submission of the application:

S. No.	Year	Date of order	Amount Involved (Rs.)			
			Tax	Penalty	Interest	Total
1.						

(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 (Rs.)				Date of deposit
			Tax	Penalty	Interest	Total	
1.							

VERIFICATION

I have examined the application submitted by the dealer/ person and do verify that the dealer/ person has complied with the provisions of the New Voluntary Amnesty Scheme for Entry Tax-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	Total
1.										
2.										

Signature of the Assessing
Authority / concerned Authority

[No. F.12(17)FD/Tax/2015-Pt-1—4]
By order of the Governor,

(Aditya Pareek)
Joint Secretary to the Government

Copy forwarded to the following for information and necessary action:-

1. Superintendent, Government Central Press, Jaipur along with a soft copy in CD for publication of this notification in part 4(c) of **today's extra ordinary Gazette**. It is requested that 20 copies of this notification may be sent to this Department and 20 copies along with bill may be sent to the Commissioner, Commercial Taxes Department, Rajasthan, Jaipur. Please ensure that soft copy in CD is same as hard copy provided to you for publication.
2. Secretary to Hon'ble Chief Minister (Finance Minister).
3. Accountant General, Rajasthan, Jaipur.
4. Commissioner, Commercial Taxes Department, Rajasthan, Jaipur.
5. PS to Principal Secretary, Law.
6. PS to Principal Secretary, Finance.
7. PS to Secretary, Finance (Revenue).
8. Director, Public Relations, Jaipur.
9. SA (Joint Director), Finance (Computer Cell) Department for uploading this notification on website of Finance Department.
10. Guard File.

Joint Secretary to the Government