

INDIRECT TAX

Rajasthan Stamp Act, 1998: Amnesty Scheme

UPDATE NO. 18 OF 2023



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exceeding expectations
SINCE 1985





- S.O. 137 dated 10.2.2023
 - Remission of outstanding demand of Stamp Duty, interest and penalty in cases decided by or pending before the Collector (Stamps), Rajasthan Tax Board or any other Courts.
 - The amount deposited under Section 65 of the Rajasthan Stamp Act, 1998 for filing revision before the Rajasthan Tax Board to be adjusted towards the payment of Stamp Duty under the scheme.
 - Stamp Duty or any other amount already paid shall not be refunded.
 - The benefits under this notification shall be given subject to filing of undertaking before Collector (Stamps) concerned to withdraw the pending cases.
- The following remission is being provided subject to the conditions mentioned therein:

Category of Case	Conditions	Remission	
		Stamp Duty	Interest and Penalty
Outstanding demand relating to cases registered on or before 1.4.2003	• If outstanding stamp duty is paid on or before 31.3.2023	60%	100%
	• If outstanding stamp duty is paid on or before 30.6.2023	55%	100%
	• If outstanding stamp duty is paid on or before 30.9.2023	50%	100%
Outstanding demand relating to cases registered after 1.4.2003 and on or before 31.3.2013	• If outstanding stamp duty is paid on or before 31.3.2023	50%	100%
	• If outstanding stamp duty is paid on or before 30.6.2023	45%	100%
	• If outstanding stamp duty is paid on or before 30.9.2023	40%	100%
Outstanding demand relating to cases registered on or after 1.4.2013 and on or before 31.3.2018	• If outstanding stamp duty is paid on or before 31.3.2023	40%	100%
	• If outstanding stamp duty is paid on or before 30.6.2023	35%	100%
	• If outstanding stamp duty is paid on or before 30.9.2023	30%	100%

Category of Case	Conditions	Remission	
		Stamp Duty	Interest and Penalty
Outstanding demand relating to cases registered on or after 1.4.2018 and on or before 31.3.2022	• If outstanding stamp duty is paid on or before 31.3.2023	30%	100%
	• If outstanding stamp duty is paid on or before 30.6.2023	25%	100%
	• If outstanding stamp duty is paid on or before 30.9.2023	20%	100%

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exceeding expectations
SINCE 1985